

**ANNUAL REPORT
TOWN OF WATERFORD
CONNECTICUT**



**FISCAL YEAR
JULY 1, 2017-JUNE 30, 2018**

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TOWN OF WATERFORD
ELECTED TOWN OFFICIALS
2017-2018

FIRST SELECTMAN

Daniel M. Steward

BOARD OF SELECTMEN

Robert Brule

Peter Davis

(1/17-5/31/2018)

Marc Balestracci

(Appointed 6/18/2018)

TOWN CLERK

David L. Campo, CCTC

TAX COLLECTOR

Alan Wilensky

REGISTRARS OF VOTERS

Patricia Waters

Julie F. Watson Jones

TREASURER

Bernard J. Pisacich

BOARD OF EDUCATION

Chris Jones

Jody Nazarchyk

Deborah Roselli-Kelly

Craig Merriman

Miriam Furey-Wagner

Greg Benoit, Chair

Marcia A. Benvenuti

Amanda Gates-LaMothe

Joy Gaughan

BOARD OF FINANCE

Ronald Fedor, Chair

Mark Geer, Jr.

Anthony Jessuck, Jr.

Cheryl Larder

John W. Sheehan

James Reid

Glenn Patterson

BOARD OF ASSESSMENT APPEALS

Gregg Swanson

Marilyn Lusher, Chair

Michael Buscetto III

ZONING BOARD OF APPEALS

Joshua A. Friedman

Thomas Malley, Jr.

Catherine Lynn Newlin, Chair

Michele Kripps

Anne Darling

Alternates:

Billy Gene Collins

Danielle McCarty

Darcy Van Ness

REPRESENTATIVE TOWN MEETING

2017-2018

FIRST DISTRICT

Condon, Timothy
Frascarelli, Andrew
Merriman, Calley
Mullen, Jennifer S.
Perkins, Michael T.

SECOND DISTRICT

Appicelli, John
Cairns, April
Olynciw, Mark
Palmer, Sharon
Welch-Collins, Baird

THIRD DISTRICT

Balestracci, Marc- *Resigned 6/5/18*
Fedor, Patricia
Goldstein, Paul
Kelly, Joshua Steele
Muckle, Richard F.
Sabilia, Elizabeth
Stankov, Michael- *Elected 6/14/18*

FOURTH DISTRICT

D'Amato, Carl
Dembek, Thomas J.
Driscoll, Susan
Plis, Ivy
Ribas, Francisco X.
Rocchetti, Michael E.

SENATOR

20TH SENATORIAL DISTRICT:
Paul Formica

REPRESENTATIVE

38TH ASSEMBLY DISTRICT:
Kathleen McCarty

BOARDS AND COMMISSIONS

2017-2018

BUILDING BOARDS OF APPEALS

Albaine, Jose-Miguel
Dinoto, Russell, Chair
Gardner, George L.

Holmwood, Courtney
Rowe, Sean

CONSERVATION COMMISSION

Curtis, Henry F.
Hansen, Harold, Chair
Lersch, David L.
Maidelis, Talivadis
McSweeney, John F.
Muckle, Richard F.

Stankov, Michael

Alternates:
Kelly, Joshua Steele
Renegar, Geneva
Thomas, Wade Morgan

ECONOMIC DEVELOPEMENT COMMISSION

Kuvalanka, Ivan J.
LaCombe, Richard A., Chair
Lusher, Edward A.

Marcks, Kevin

2-Vacancies for Alternates

EMERGENCY MANAGEMENT ADVISORY COUNCIL

Bellos, Stephen
Cote, J. William
Dembek, Thomas J.
Ferrara, Karen M.
Goodhind, Todd
Long, Brian
Mahoney, Brett
Mancini, Joseph

Margolis, Mitchell S.
Miller, Bruce A.
Pawlak, Erik
Sabilia, Elizabeth
Shewbrooks, Bruce
Steward, Daniel M.
Wiseman, Neil

ETHICS COMMISSION

Burnham, Mark
Bush, Olga
Mangual, Francisco
Riebschlager, Ryan, Chair

Zeldis, Martin

Alternates:
Garvin, Steven
Hersom, Cindy

BOARDS AND COMMISSIONS

2017-2018

FIRE COMPANIES

Waterford Fire Engine Company #1, Inc.
(Jordan)
89 Rope Ferry Road
Chief: Timothy O'Neill

Oswegatchie Fire Company #4,
Inc.
441 Boston Post Road
Chief: Mark Schenking

Quaker Hill Fire Company, Inc.
17 Old Colchester Road
Chief: Monte Fielder

Goshen Fire Department, Inc.
63 Goshen Road
Chief: Todd Patton

Cohanzie Fire Company #5, Inc.
53 Dayton Road
Chief: Todd Branche

FLOOD AND EROSION CONTROL BOARD

Callahan, Christopher L.
Gelinas, Elizabeth A., Co-Chair
Harran, George R.
Renegar, Geneva, Co-Chair
Welch-Collins, Baird

Alternate :
Kualanka, Alexander
1- Vacancy

HARBOR MANAGEMENT COMMISSION

Adams, Jane B., Chair
DeRosa, Robert
Dutton, Robert F.
Fine, Phillip
Hamsher, James J.

Lynch, Brian
Bunnell, Eva

Alternates:
Crocker, Gregory
Wise, Fred

HARBOR MASTER

Crocker, David

DEPUTY HARBOR MASTER

Miller, Richard

HISTORIC PROPERTIES COMMISSION

Brooks, Vivian A.
Olynciw, Eileen
O'Neill, John J., Chair
Walters, Debra T.
Whelan, William Jr.

Alternates:
Crotty, Patrick
Nye, Robert M.
1-Vacancy

MUNICIPAL HISTORIAN

Nye, Robert, M.

BOARDS AND COMMISSIONS

2017-2018

PERSONNEL REVIEW BOARD

Murphy, Edward K.
Maidelis, Talivaldis
Negri, Stephen J.

Patterson, Cathy
Wells, Rikki W., Chair

PLANNING AND ZONING COMMISSION

Bashaw, John R.
Bunkley, Joseph, Chair
DiBuono, Joseph
Massad, Gregory

Stotts, Susan

Alternate:
Maguire, Edwin J.
2- Vacancies

POLICE COMMISSION

Auwood, William M.
Gelinis, Mark R., Chair
Sheridan, Thomas
Steward, Daniel M.

Alternate:
1-Vacancy

RECREATION AND PARKS COMMISSION

Erricson, Richard, Sr. Chair
Gardiner, Susan H.
Guarnieri, Melissa
Hall, Ken
Kanabis, Aspasia

Murphy, Edward K.
Santos, Traci
Scheiber, Nan
Whelan, William J., Jr.

RETIREMENT COMMISSION

Auwood, William M.
Furey-Wagner, Miriam
Sabalia, Elizabeth
Miller, Bruce

Muckle, Richard F.
Sheehan, John W., Chair
Steward, Daniel M.

SCHOOL BUILDING COMMITTEE

Dembek, Thomas J.
Koning, John H., Jr.
Muckle, Richard F., Chair
Nazarchyk, Jody M.

Norton, James W.
Reid, James M.
Ribas, Francisco

SENIOR CITIZENS COMMISSION

Collins, Anita M.
Crawford, D. Judith
Johnson, James M. Rev.
Darling, Anne A.

McNamara, Kathleen A.
Panciera, Barbara
Sanders, Carol Lee, Chair
Vlaun, Joyce M.

BOARDS AND COMMISSIONS

2017-2018

WATERFORD/EAST LYME SHELLFISH COMMISSION

Waterford Members :

Gelinas, Elizabeth
Grimsey, Fred C. Jr.

Kelly, J. Patrick
Tytla, Lawrence J.

WATERFORD SHELLFISH COMMISSION

Corriveau, Robert W.
Drennen, Raymond
Francolino, Thomas J.
Havens, Leonard
Lawson, Douglas W.

Malley, Thomas, Jr.

Alternates:

Calkins, Chris
LeBelle, Tiger
1-Vacancy

SOUTHEASTERN CONNECTICUT REGIONAL RESOURCES RECOVERY AUTHORITY

Long, Brian

Matheson, Daniel

SOUTHEASTERN CONNECTICUT TOURISM REPRESENTATIVE

Wolman, Robyn

WATERFORD UTILITY COMMISSION

Green, Peter M., Chair
Kirkman, Kenneth
Negri, Stephen J.

Pinkham, Rodney A.
Valentini, Raymond L.

YOUTH SERVICE BUREAU ADVISORY COUNCIL

Barczak, Justin
Bellos, Ellen
Buscetto, Michael, III
Cash, Sheila
Chiappone, Ciana
Concascia, Dorothy
Cristofero, Michael
Gorman, Dani, M.S.-Director
Mahoney, Brett

Moger, Alison
Moger, Aldan
Nazarchyk, Jody, Chair
Sachatello, Lisa
Smith, Jenn
Steward, Daniel M.
Sullivan, Kerry
Whitehead, Steve

PROFESSIONAL STAFF

2017-2018

ASSESSOR	Terence Dinnean
BUILDING OFFICIAL	John Murphy
CHIEF OF POLICE	Brett Mahoney
EMERGENCY MANAGEMENT DIRECTOR	Lt. Stephen Bellos
FINANCE DIRECTOR	Kevin McNabola
FIRE SERVICES DIRECTOR	Bruce A. Miller
FIRE MARSHAL	Peter Schlink
HUMAN RESOURCES DIRECTOR	Joyce A. Sauchuk
LEDGE LIGHT HEALTH DISTRICT DIRECTOR	Stephen Mansfield
LIBRARY DIRECTOR	Roslyn Rubinstein
PLANNING DIRECTOR	Abby Y. Piersall, AICP
PLANNER	Mark A. Wujtewicz
PUBLIC WORKS DIRECTOR	Brian Long
RECREATION & PARKS DIRECTOR	Brian W. Flaherty
SENIOR SERVICES DIRECTOR AND MUNICIPAL AGENT FOR THE EDLERLY	Lisa Cappucio
SUPERINTENDENT OF SCHOOLS	Thomas Giard III
TOWN COUNSEL	Robert A. Avena
UTILITY COMMISSION, CHIEF ENGINEER	Neftali Soto
YOUTH SERVICES DIRECTOR	Daniela Gorman
ZONING OFFICIAL	Joshua Lecar

TERM: JANUARY 2, 2017 - JANUARY 4, 2021

JUSTICE OF PEACE

ALPHABETICAL

LAST NAME	FIRST NAME	ADDRESS	TOWN	STATE	ZIP	DEM	REP	UNAFF	GRN
Alling	Bernice	19 Perry Avenue	Waterford	CT	06385		R		
Ansell	Denise P.	145 Niantic River Road	Waterford	CT	06385	D			
Auwood	William M.	184 Old Norwich Road	Quaker Hill	CT	06375		R		
Balestracci	Marc A.	31 Roseleah Drive	Waterford	CT	06385	D			
Barry	Lisa	5 Gunshot Road	Waterford	CT	06385		R		
Bendfeldt	E. Peter	2 B Lane	Waterford	CT	06385		R		
Bendfeldt	Joan	2 B Lane	Waterford	CT	06385		R		
Benoit	Gregory A.	59 Colonial Drive	Waterford	CT	06385	D			
Burnham	Mark	1 Glenwood Road	Waterford	CT	06385		R		
Cairns	April	30 Old Colchester Road	Quaker Hill	CT	06375		R		
Cairns	Kacey Leigh	30 Old Colchester Road	Quaker Hill	CT	06375		R		
Cairns	Ryan W.	30 Old Colchester Road	Quaker Hill	CT	06375		R		
Callahan	Christopher L.	69 North Road	Waterford	CT	06385	D			
Campo	David Lee	3 Colonial Drive	Waterford	CT	06385		R		
Corriveau	Robert William	296 Millstone Road East	Waterford	CT	06385	D			
Cramer	Edward I.	22 Alewife Road	Waterford	CT	06385	D			
Crawford	Norman K.	10 Graham St.	Waterford	CT	06385		R		
Darling	Anne A.	132A Shore Rd.	Waterford	CT	06385		R		
Dinoto	Russell G.	38 Goshen Rd.	Waterford	CT	06385		R		
Donovan	William Patrick	310 Boston Post Road #88	Waterford	CT	06385	D			
Doshna	Eric Scott	10 Warwick Terrace	Waterford	CT	06385	D			
Driscoll	Susan	205 Rope Ferry Road	Waterford	CT	06385	D			
Dubose	Saundra	1 Best View Road	Quaker Hill	CT	06375	D			
Filippetti	Joseph M.	11 Hillcrest Drive	Waterford	CT	06385	D			
Fine	Susan	20 Jordan Cove Road	Waterford	CT	06385	D			
Finn	Joyce W.	24 Jordan Cove Road	Waterford	CT	06385		R		
Fishbone	Stuart J.	6 Giovanni Drive	Waterford	CT	06385		R		
Fontaine	Wendy Louise	13 R Burlake Road	Quaker Hill	CT	06375	D			

TERM: JANUARY 2, 2017 - JANUARY 4, 2021

JUSTICE OF PEACE

ALPHABETICAL

LAST NAME	FIRST NAME	ADDRESS	TOWN	STATE	ZIP	DEM	REP	UNAFF	GRN
Friedman	Joshua A.	260 Great Neck Road	Waterford	CT	06385	D			
Garcia-Gonzalez	Elizabeth	19 Boston Post Road	Waterford	CT	06385	D			
Gardiner	Alan H.	75 Millstone Rd. West	Waterford	CT	06385		R		
Gauthier	Nicholas M.	38 Norman Street	Waterford	CT	06385	D			
Gilman	Margaret	4 Reed Avenue	Waterford	CT	06385		R		
Goldstein	Paul	34 Fifth Avenue	Waterford	CT	06385		R		
Jacques	Allan N.	10 Magonk Point	Waterford	CT	06385		R		
Jones	Christopher R.	222 Boston Post Rd.	Waterford	CT	06385		R		
Kamishlian	John Paul	3 Deborah Street	Waterford	CT	06385	D			
Kane	Sean P.	PO Box 43, 67 Old Norwich Rd.	Quaker Hill	CT	06375		R		
Kanfer	Andrea F.	16 Baldwin Drive	Waterford	CT	06385	D			
Kelly	Joshua Steele	70 Oswegatchie Road	Waterford	CT	06385				G
Kirkman	Kenneth W.	344 Great Neck Road	Waterford	CT	06385		R		
Koletsy	Ann M.	9 Quinley Way	Waterford	CT	06385		R		
Kriet	Keith William	7 Cross Drive	Waterford	CT	06385	D			
Kushigian-Secor	Julia Alexis	8 Quarry Road	Waterford	CT	06385	D			
LaCombe, Sr.	Richard A.	165 Clark Lane	Waterford	CT	06385		R		
Lee	LaKisha L.	120 Old Norwich Road	Quaker Hill	CT	06375	D			
Lewis Jr	David Alan	52 New Shore Road	Waterford	CT	06385		R		
MacKenzie	Kate	PO Box 76, 960 Hartford Rd.	Waterford	CT	06385		R		
Maidelis	Talivaldis	38 Beacon Hill Drive	Waterford	CT	06385		R		
Mallari	Sara Gilman	6 Reed Avenue	Waterford	CT	06385		R		
Mallove	James L.	175 Great Neck Road	Waterford	CT	06385	D			
McCarty	Kathleen D.	226 Great Neck Road	Waterford	CT	06385		R		
McCaslin	Susan A.	105 Ridgewood Avenue	Waterford	CT	06385	D			
McNeely	Alan D.	24 Jordan Cove Road	Waterford	CT	06385			U	
Miner III	James M.	75 Clark Lane	Waterford	CT	06385		R		
Muckle	Richard F.	864 Vauxhall St. Ext.	Quaker Hill	CT	06375		R		

TERM: JANUARY 2, 2017 - JANUARY 4, 2021

JUSTICE OF PEACE

ALPHABETICAL

LAST NAME	FIRST NAME	ADDRESS	TOWN	STATE	ZIP	DEM	REP	UNAFF	GRN
Negri	Stephen J.	2 Lanyard Lane	Waterford	CT	06385	D			
Nye	Ann R.	96 Rope Ferry Road	Waterford	CT	06385	D			
Nye	Robert M.	96 Rope Ferry Road	Waterford	CT	06385	D			
Olynciw	Theodore	62 Twin Lakes Drive	Waterford	CT	06385	D			
Ormond	Margaret Y.	114 Butlertown Road	Waterford	CT	06385	D			
Panciera	Barbara A.	14 Riverside Drive	Waterford	CT	06385		R		
Parise	Joseph A.	41 Devonshire Road	Waterford	CT	06385		R		
Pezzolesi	Kristin M.	48 New Shore Road	Waterford	CT	06385		R		
Pinkham	Rodney A.	23 Jordan Terrace	Waterford	CT	06385		R		
Plis	Ivy Louise	21 Dimmock Rd.	Waterford	CT	06385		R		
Provatas	Rita	36 Niantic River Road	Waterford	CT	06385	D			
Rochester	Steven	1081 Hartford Rd	Waterford	CT	06385		R		
Sabilia	Elizabeth A.	132 Oswegatchie Road	Waterford	CT	06385	D			
Scarpa	Kenneth P.	108R Bloomingdale Road	Quaker Hill	CT	06375	D			
Sheehan	John W.	19 Laurel Crest Drive	Waterford	CT	06385	D			
Sheridan	Thomas A.	318 Great Neck Road	Waterford	CT	06385	D			
Strutt	George R.	33 Roseleah Drive	Waterford	CT	06385	D			
Swanson	Gregg A.	119 Shore Road	Waterford	CT	06385		R		
Thompson	Mary A.	10R Old Mill Road	Quaker Hill	CT	06375			U	
Voyer	Lawrence R.	6 Third Avenue	Waterford	CT	06385	D			
Welch-Collins	Baird	9 Farmstead Lane	Waterford	CT	06385				G
Whelan, Jr.	William J.	3 Sandy Hollow Road	Waterford	CT	06385			U	
White	George Cooke	22 New Shore Road	Waterford	CT	06385		R		
Yother	Elizabeth M.	226 Great Neck Road	Waterford	CT	06385		R		

Revised 12/10/18

Board of Selectmen
Annual Report
Fiscal Year 2018

The Town of Waterford continues to see growth although very slow, in our residential neighborhoods as well as new businesses coming into the town. Our Town has completed several projects, embarked on some new programs and continues to work on process improvement.

The long-range capital plan remains a key guideline to accomplishing our goals while maintaining a prudent view of the budget. As we completed some projects, we continued to plan others to keep Waterford on a path that is stable and constantly improving.

Waterford continues to be faced with a budgeting dilemma as we see the incremental increase in bonding expense to pay for the school construction as well as the Municipal Complex. We have utilized attrition of employees as well as redefining departments to try and be more efficient to assist in meeting a substantial budget deficit. We continue to look for new economic development that will have long term effects and will enhance our Net Taxable Grand List. Currently, we see a new building for offices being built where the old Poor Richards restaurant was as well as Victoria Gardens Housing Development. There are several new developments being planned that will add to our Grand List and provide housing in our community. We have cleaned up the Cohanzie property and are still looking for a potential buyer to redevelop the property.

Infra Structure

We began the installation of new heating and air conditioning systems in the Town Hall and Youth Services buildings to provide for better air quality and long term improvements. We also rebuilt several roads as noted in the Public Works report to provide better services to our traveling public. Our Utility department continues to manage the pump stations and the underground piping throughout our town.

Planning

Planning and Zoning has been very busy with new development applications as well as providing a new software program to allow better customer service. This software should allow builders to access permits and inspections in a much better way than we have today.

School Construction

Over the last ten years, we have been engaged in rebuilding our schools to make them the best facilities available. These have been completed and provide our students with great opportunities to learn. We have been paying down the debt as we move along, but there is still a significant debt payment every year to accommodate the expense. We are also in the process of including the Schools in our Capital plan as we prepare to meet future expenses associated with these buildings.

Emergency Management and Public Safety

Emergency Management has been active in preparing for unforeseen disasters and the management of our seniors and disabled residents. We have an agreement with New London to utilize our backbone for radio services and continue to look for other partners. We continue to study a regional dispatch center and Animal Control with East Lyme, Montville and New London that could improve the public services to our residents. We have also initiated a study to replace our streetlights with the new LED models. This could result in significant financial savings as well as better service for our community.

Town Buildings

There is a continuous need to review the status and repair of town buildings. The smaller ones tend to get overlooked and the larger ones have bigger problems. We have developed a process to review all of the buildings with a long term view that will hopefully address the ongoing maintenance of all of our

properties. The Animal Control Facility is currently under study for relocation to the New London site at Bates Woods to provide a quality facility for our animal population.

The building committees for Public Works and for Oswegatchie Fire House have developed their needs and are preparing to issue bidding documents to rebuild these facilities that have been delayed due to the school building program that is now complete. The Public Works complex is now on a plan to fully build a new facility and clean up the residual oil spill that has been under the floor for many years. This plan should allow the town to have a facility that will serve us very well for many years.

Budget Management

There is a need to develop a working budget for our town that supports the various programs we enjoy while minimizing the growth of the taxpayers burden. We have continued that philosophy with a minimal increase in the budget and a continuing close eye on any replacement or additional positions in our staff. We continue to have a turnover of personnel which means a consistent review of the job functions and an influx of new employees. This refreshment of the workforce is good for the teams as well as the town overall. We are continuing to fine tune Human Resources, but the results to both the Town and the Board of Education have been excellent.

Fleet Management Plan

We have continued the use of the Fleet Management Plan as a way to provide quality vehicles without having major spikes in our budget. By planning a life cycle for the various vehicles and constantly reviewing the need for these, we have been able to provide our employees and volunteers with safe, efficient and affordable equipment. Implementation of the Utilization Plan has already been helpful in helping us to get better returns on our auctioned vehicles and removing some of the more inefficient vehicles from the plan. We are currently reviewing the plan for accuracy and some of the life-spans for various vehicles.

Conclusion

Waterford has grown in traffic and services. We have some of the largest retail shopping facilities in the State and are home to two nuclear power plants. These provide many challenges for our town and I am proud to say that our staff continues to meet these challenges every day. We have more growth forecast for the town and look forward to planning out that growth with the various builders and developers.

The year posed serious challenges, significant obstacles and great opportunities that resulted in realistic goals being accomplished. The Board of Selectmen delivered substantial government accomplishments of the people's goals in 2018. Waterford has 217 years of history and our future reflects the substantial achievements of our successful past.



OFFICE OF THE TAX COLLECTOR
Fiscal Year 2018 Annual Report

The Tax Office submits the following Annual Report for the Fiscal Year ended June 30, 2018.

The mill rate of 27.03 mills was set by the Board of Finance on May 17, 2017, generating a total levy at July 1, 2017, of \$87,245,933 from the October 1, 2016 Grand List. This represented an increase of 2.36% over the prior year's levy. Lawful adjustments and corrections of \$186,102 throughout the year, and transfers to suspense of \$13,890, reduced the adjusted levy to \$86,991,382.

On May 4, 2017, the Representative Town Meeting established the following collection schedule for Fiscal Year 2018: Real estate bills over \$100 were to be collected in two equal installments due July 1, 2017, and January 1, 2018. Real estate bills of \$100 or less, and all personal property and motor vehicle bills, were to be collected in one installment due July 1, 2017. Motor vehicle supplemental bills were to be collected in one installment due January 1, 2018. Bills were collectible without penalty through the first business day of the following month, by State statute.

On May 17, 2018, the Board of Finance approved a suspense list of \$80,611 as submitted. The accounts were transferred to suspense on May 18, 2018. This action does not preclude collection. Rather, it provides the annual adjustment to the financial statements of the Town to reflect our estimation that collection is not likely. Suspense account collections this year came to \$11,225.

The Tax Office achieved a collection rate of 99.43% as of June 30, 2018, on the bills from the 2016 Grand List:

<u>2016 Grand List - Adjusted Levy</u>	<u>Taxes Collected</u>	<u>Taxes Uncollected</u>	<u>Collection Rate</u>
\$87,577,196	\$87,065,286	\$498,021	99.43%

This exceeded the collection rate of 99.29% achieved in Fiscal Year 2017.

At July 1, 2017, total taxes of \$1,665,972 were uncollected from all prior year tax levies. Collections of \$642,843 in Fiscal Year 2018 reduced this balance to \$1,023,129. Further reductions due to Assessor adjustments, refunds of overpayments, and transfers to

suspense, resulted in previous years' uncollected taxes at June 30, 2018, of \$975,627. This is a decrease of \$81,102 or 8.31% over the prior year's figure. Interest of \$472,076 and fees of \$31,440 were collected from all prior year levies during the fiscal year.

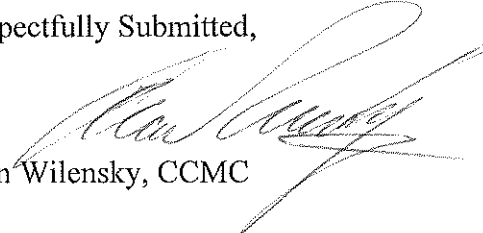
In response to uncollected tax dollars, the tax office kept up its efforts to collect past due property taxes. We continued to refer delinquent real estate accounts to our town attorneys for collection. Through our attorneys, a total of \$700,752 was collected in Fiscal Year 2018 on real estate accounts that had been referred to them. This is a decrease of 10% over Fiscal Year 2017. In addition, the Tax Office continues to utilize the Rossi Law Office collection agency and State Marshals to aid in the collection process. Rossi Law Office collected \$154,838.89 for the Town of Waterford in Fiscal Year 2018. The State Marshal collected \$72,228.38

On July 1, 2015 the Tax Office instituted Invoice Cloud as the credit card and online payment company. All service fees are paid directly by the taxpayer to the processor. In fiscal year 2018, a total of \$1,976,090 was collected in this manner, an increase of 42% from the prior year.

Since January, 2010, tax payments have been accepted and processed at the payment processing center, or lockbox, operated by People's United Bank. This payment option has allowed the Tax Office to reduce the amount of extra help brought in during the heaviest collection months of July and January. In July 2017, lockbox collections amounted to 6.67% of the total collected in that month. With the increase in online payments, we are seeing a decrease in the need to utilize the lockbox service. This should result in a small decrease in Town expenses.

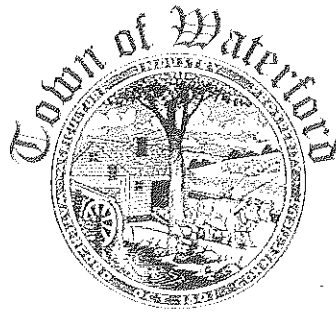
The success that the Tax Office enjoys in fulfilling its mission comes from the support of the taxpayers of the Town of Waterford, and the dedication and hard work of staff members Diana Wall and Laura Brackett.

Respectfully Submitted,



Alan Wilensky, CCMC

Tax Collector



Town Clerk's Office

FY 2018

Staff: David Campo, Mary Thompson, Darleen Celotto.

The primary duties of the Town Clerk's Department include but not limited to records retention and preservation, vital statistics, FOI request management, land recordings, and licensing (fishing, hunting, canine, and marriage). Supervision of elections, primaries and referenda continue to be a primary responsibility, being ever mindful of changes to election law and procedure. The office is a designated repository for many filings as well as board and commission minutes. Town Charter requires the town clerk to act as secretary and clerk to the Representative Town Meeting. We take great pride in often being the town's first contact with the public. In all, there are over 500 statutory requirements of this office. Laws continue to change and through education, the Connecticut Town Clerks Association and networking, we are committed to staying up to date.

No changes were made in regard to personnel. Darleen Celotto, who moved over from the Tax Collector's office, completed her first full fiscal year and has transitioned wonderfully. A special thanks to Deputy Town Clerk Mary Thompson, and Assistant Town Clerk Darleen Celotto for their professionalism and experience.

We continue to focus on making the Town Clerk's office more accessible to the public. We find that the website is being used more and more. Links and forms continue to be added, reducing the amount of phone calls, email inquiries, and mailings. This will be an ongoing focus allowing us to focus on records retention, preservation and other projects. We completed the scanning in of minutes to all boards and commissions going back to 2006. These were uploaded to the website and the town's hard drive for easy retrieval by staff and the public. Though time consuming and sometimes tedious it will create an easier flow of information and protect the physical integrity of the record. This has also given us another layer of redundancy. The software to achieve this was available as part of the town's software and came at no additional cost to the taxpayer. We continue to use Kronos, an employee time clock and scheduling software, and Munis, the financing software. We continue to use the state provided absentee ballot system. The system worked flawlessly and proves to be an amazing time saver. We continue to receive training on the state election management systems as they work to simplify and streamline. We have adopted using the software in cooperation with the Registrar of Voters as well as the Head Moderator. The cooperation between the Registrar, the Head Moderator and the Clerk's office continues to benefit the town, especially at election time.

Revenues returned to the general fund in FY'18 totaled \$449,588, down from FY'17 by 3.6%. With department expenditures at \$256,453, this office generated a net income for the town in the amount of \$193,135, an 11% decrease from FY'17.

Vital Statistics: 153 births (131 last year), 298 deaths (317 last year), and 254 marriages (278 last year). Harkness Memorial State Park continues to be a popular place to be married, especially for couples out-of-town as well as out-of-state. Following the national trend, more and more couples are marrying in their 30s.

The November 7, 2017 Municipal Election brought out 27.6% of registered voters. This was an increase of almost 8% from four years earlier. No primaries took place in FY17.

Once again we were approved for a \$4,000.00 state grant. Funds will be used towards the continuation of a vitals preservation project in accordance with the guidelines of the grant.

Going forward we are committed to updating the office. As always we will take advantage of any free or low cost updates offered through networking, the state, or the Connecticut Town Clerks Association.

We continue to place an emphasis on education. The Town Clerk received his certification as a Certified Connecticut Town Clerk (CCTC), and the Assistant Town Clerk has begun courses towards her certification. We continue to take advantage of conferences and other educational offerings through the State and the Town Clerk's Association.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "David L. Campo". The signature is fluid and cursive, with a long horizontal stroke at the end.

David L. Campo

Town Clerk & Registrar of Vital Statistics

FIFTEEN ROPE FERRY ROAD



WATERFORD, CT 06385-2886

Assessor's Office

FY 2017-2018

GL 2016

Staff: Terence Dinnean, Charles Lobacz, Nancy Natwick, Richard Messina

The primary function of the Assessor's Office is the discovery listing and valuation of all taxable and tax-exempt property. That property includes real property (real estate), motor vehicles and personal property (furniture, fixtures and equipment and other items used in business). In addition, the Assessor's Office is responsible for the administration of numerous State-mandated programs such as Tax Relief for the Elderly, Veterans, Blind and Disabled.

The Assessment Department prepared for, and successfully contracted for a Town-wide Revaluation with Vision Government Solutions which commenced early 2016, and was effective as of October 1, 2017.

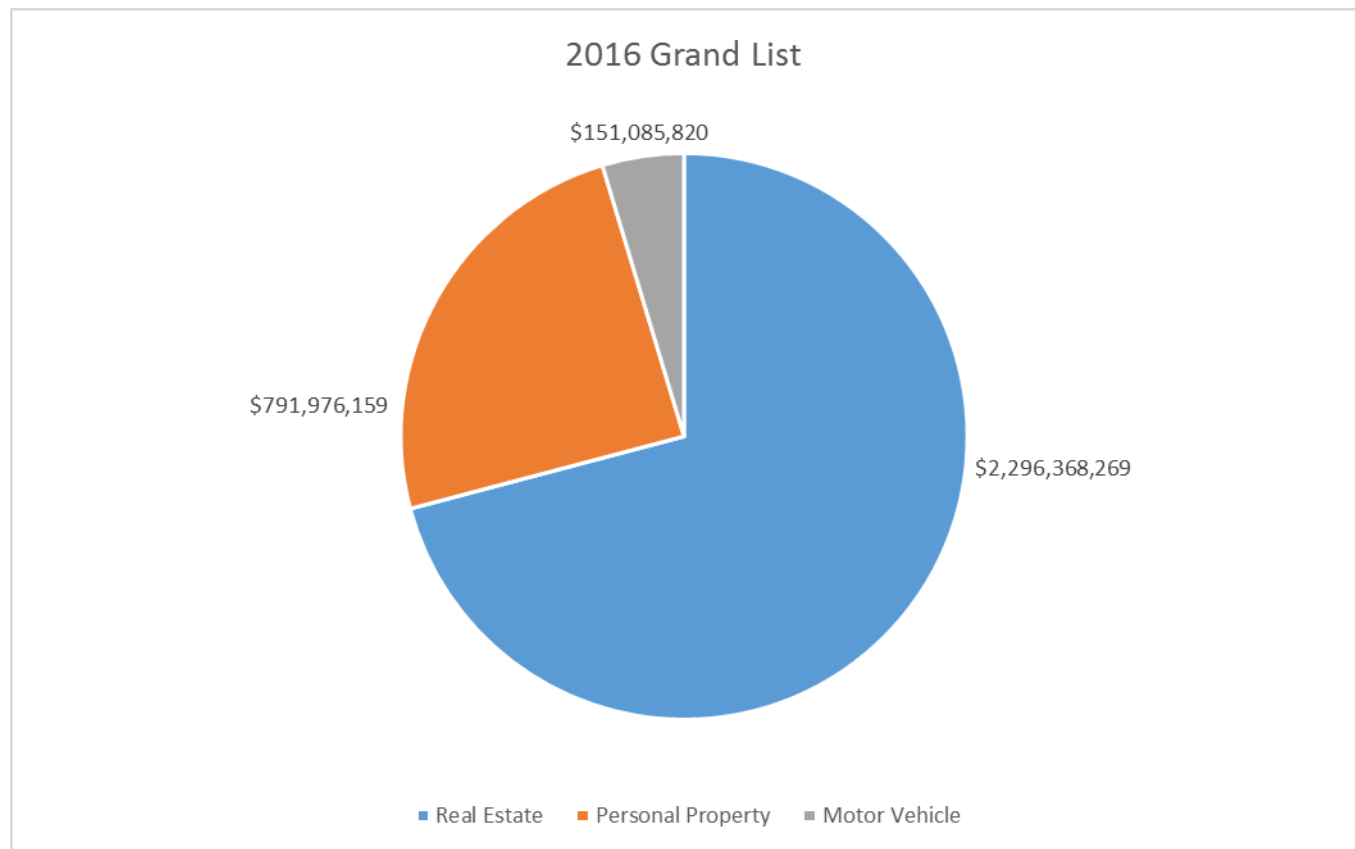
We continue to incorporate various technological advances, as well as staff education, for improvement in our administrative software programs and increasing our efficiency in serving the public.

The 2016 Grand List was signed and filed with the Town Clerk as \$3,239,430,248. The Board of Assessment Appeals resulted in a revised Grand List which was reduced by \$369,520. Therefore, the final M13 for the 2016 Grand List, after all adjustments was:

\$3,239,060,728

The 16 Grand List for the Town of Waterford summaries of the assessed values:

2016 GRAND LIST OF TAXABLE AND EXEMPT				
TYPE OF ACCOUNT	# OF ACCOUNTS	GROSS ASSESSMENT	TOTAL EXEMPTIONS	TOTAL NET VALUE
REAL ESTATE REGULAR	8,973	\$ 2,293,525,760	\$ 34,972,951	\$ 2,258,552,809
REAL ESTATE ELDERLY HOMEOWNERS	296	\$ 39,724,460	\$ 1,909,000	\$ 37,815,460
TOTAL REAL ESTATE TAXABLE	9,269	\$ 2,333,250,220	\$ 36,881,951	\$ 2,296,368,269
REAL ESTATE EXEMPT	298	\$ 280,913,808	\$ 280,913,808	\$ -
REAL ESTATE TOTALS	9,567	\$ 2,614,164,028	\$ 317,795,759	\$ 2,296,368,269
PERSONAL	1,263	\$ 814,972,698	\$ 22,996,539	\$ 791,976,159
MOTOR VEHICLE	20,735	\$ 152,340,400	\$ 1,254,580	\$ 151,085,820
Total PP & MV	21,998	\$ 967,313,098	\$ 24,251,119	\$ 943,061,979
FINAL TOTAL	31,565	\$ 3,581,477,126	\$ 342,046,878	\$ 3,239,430,248
FINAL TOTAL TAXABLE M13	31,565	BAA Change	\$ 369,520	\$ 3,239,060,728



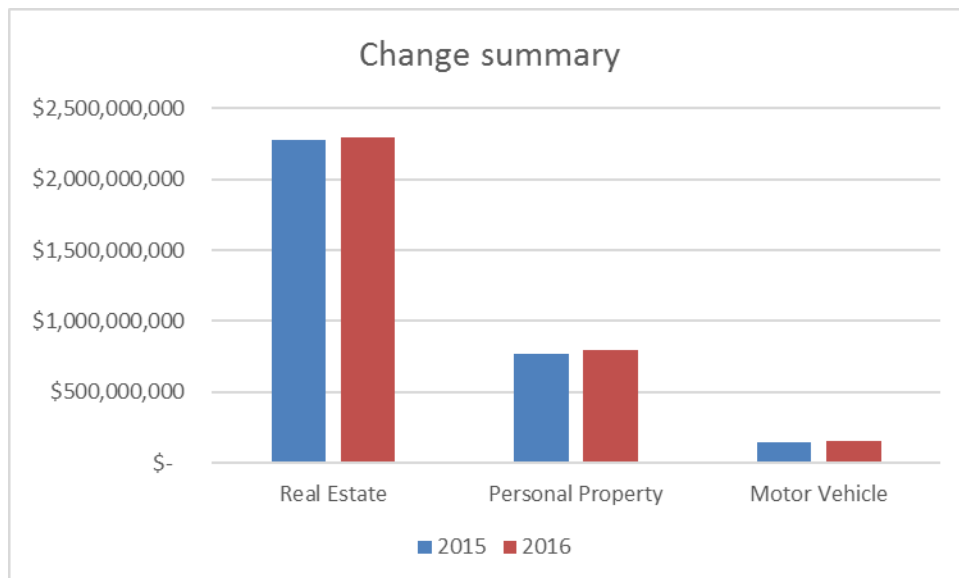
Summary of Change

The 2016 Assessor's Grand List is a net increase of \$45,196,556 or a net change of 1.42%. This Grand List growth is primarily the result of the change in the value of Real Property improvements, increased business personal property and motor vehicle replacements.

- The Grand List 2016 change in each component is the result of:
- Personal Property- Values increased by 3.42% led by changes made at the Millstone Nuclear Power.
- Real Estate- The moderate construction pace continues. There was a modest increase of .72% due to new construction and additions to existing structures.
- Motor Vehicle – The 2016 Grand List has an increase of 2%.

Component	2015	2016	% Change
Real Estate	\$ 2,279,940,900	\$ 2,296,368,269	0.72%
Personal Property	\$ 765,795,742	\$ 791,976,159	3.42%
Motor Vehicle	\$ 148,127,530	\$ 151,085,820	2.00%

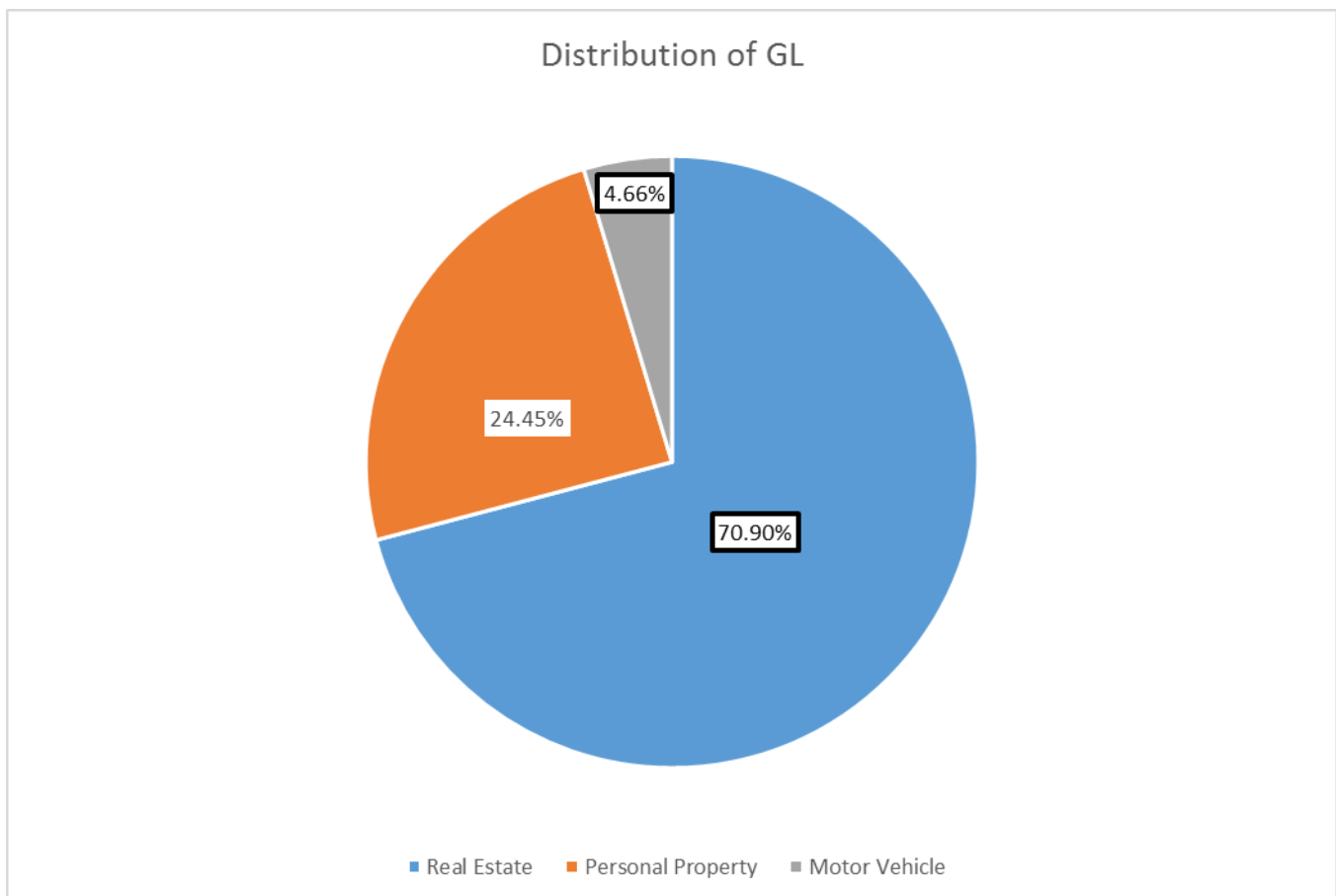
ASSESSMENT \$ CHANGE



Distribution of Grand List

The Assessor's Grand List is made up of 3 Stratum, Real Property, Personal Property and Motor Vehicles. The percentage distribution historically remains consistent. The chart below illustrates our Grand List structure. These areas make up on the Net Taxable basis:

<u>2016 Grand List</u>		<u>2015 Grand List</u>	
Total Real Estate	70.90%	Total Real Estate	71.41%
Personal Property	24.45%	Personal Property	24.02%
Motor Vehicle	4.66%	Motor Vehicle	4.57%
Total	100.00%	Total	100.00%



Top Ten Taxpayers Grand List 2016 RE/PP & Combined

REAL ESTATE	Net assessment	
Dominion Nuclear CT MP#3	\$	242,846,913
Dominion Nuclear CT Misc Land/Buildings	\$	84,107,990
Dominion Nuclear CT MP#2	\$	71,318,413
Crystal Mall LLC (Mall Stores)	\$	48,272,520
Dominion Nuclear CT Misc RE #2	\$	40,936,250
CENTRO GA Waterford Commons LLC	\$	26,183,160
Chase Crossroads Waterford Square	\$	15,093,270
Wal-Mart Real Estate Business Trust	\$	12,283,794
Mass Mutual Wholesale Electric Co	\$	12,105,457
Charter Oak Federal Credit Union	\$	11,600,120

PERSONAL PROPERTY	Net assessment	
Dominion Nuclear CT	\$	633,915,088
Connecticut Light & Power Co.	\$	66,794,440
Mass Mutual Wholesale Electric Co	\$	12,887,340
Green Mountain Power Corp	\$	4,644,816
Yankee Gas Services Co	\$	4,399,550
WGCrossroads Place LLC	\$	3,855,790
Stop & Shop Supermarket Co	\$	2,572,990
Wal-Mart Stores East LP	\$	2,090,950
Charter Oak Federal Credit Union	\$	1,773,190
Sonalysts Inc	\$	1,533,670

COMBINED	Net assessment	
Dominion Nuclear CT	\$	633,915,088
Dominion Nuclear CT MP#3	\$	242,846,913
Dominion Nuclear CT Misc Land/Buildings	\$	84,107,990
Dominion Nuclear CT MP#2	\$	71,318,413
Connecticut Light & Power Co.	\$	66,794,440
Crystal Mall LLC (Mall Stores)	\$	48,272,520
Dominion Nuclear CT Misc RE #2	\$	40,936,250
CENTRO GA Waterford Commons LLC	\$	26,183,160
Chase Crossroads Waterford Square	\$	15,093,270
Charter Oak Federal Credit Union	\$	13,401,910



Mr. Thomas W. Giard III
Superintendent of Schools

Mr. Craig C. Powers
Assistant Superintendent

Dear Community Members,

I continue to be proud to be the Superintendent of the Waterford Public Schools. I sincerely appreciate the opportunity to lead such an outstanding school district with such a history of excellence.

The 2017-2018 school year was one of substantial accomplishments in the Waterford Public Schools for our students, staff, and families. On behalf of our central office team, it is a pleasure to present this Annual Report to the Waterford community. This report will provide data and information with regard to the progress we are making as a school system in educating our fine students.

The Waterford Board of Education has continued to work diligently through challenging budgetary times to provide consistent educational programs and creating an engaging environment that challenges our students. We have an amazing staff who are dedicated to our district; bringing their best at all times for our students. The Board maintains a strong commitment to excellence to vigorously engage students in the learning process and ensure that all students are college and career ready. During the 2017-2018 school year, the district implemented the first year of its five-year Strategic Plan. As part of the Strategic Plan, we launched a District Data Team focusing on the analysis and use of data to make sound decisions. Our schools also implemented several Sandy Hook Promise Programs including Start with Hello, Say Something and specifically the Wingman Program at CLMS. The Chief of Police and I held five school safety forums last spring for parents and community members which many found very beneficial. Our High School held its first STEAM (Science, Technology, Engineering, Arts, and Music) Showcase night for the community. This was an opportunity for our high school students to showcase their learning. The district introduced a new website and a mobile app last spring. The new site is easier to navigate and has been rebranded to reflect our new vision for students and families.

It is inspiring to be a part of a team that is committed to educating the whole child; providing for the social, emotional, and academic well-being of every student. As this Annual Report shows, we have once again reaffirmed the importance of reasonable class sizes and academic support services. We continue to offer a full range of opportunities for students at a time when many school districts are cutting back their programs in athletics and the arts.

At the end of the day our students continue to achieve at high levels, develop their talents and interests, and demonstrate their commitment to make a positive contribution to their community. We are very proud of our many noteworthy accomplishments and continue to appreciate the immense support from our families, town, and community.

District-wide

- First full year of our new WHS College and Career Pathways Program at WHS. Implementation of 6 Pathways - STEM, Marine and Environmental Science, Business and Hospitality, Health Services, Arts and Communication, and Leadership and Public Service. Designed to increase students' understanding of the connection between academics and potential career choices.
- Meeting the Social Emotional needs of students has continued to be a priority of the district. Programs offered to students included the Youth Promise Program in collaboration with the Waterford Youth Services Bureau and the Waterford Police Department; Sandy Hook Promise Foundation Say Something Program and Wingman program at Clark Lane Middle School, and a Police Mentoring Program through the Waterford Police Department. Start with Hello programs were held at all three elementary schools as well.
- The district also hosted the second annual Parent Academy Night that engaged and educated parents and the community on programs throughout the district. Waterford High School hosted the district's first STEAM Night showcasing our students' learning in science, technology, engineering, the arts, and music. Several hundred parents and families attended these events.
- 686 students were enrolled in college credit courses at Waterford High School. This is an increase of 225 students from the year before. These are courses where students can earn actual college credit thus saving their families money when they do get to college.
- Quaker Hill School was named the 2017-2018 Elementary School of the Year by the Connecticut Association of Schools. This honor is awarded through a competitive application process including a site visit to Quaker Hill School by the Association.
- Clark Lane Middle School's Unified Sports program was featured in a national video for the Special Olympics.
- Schools partnered with the United Way of Southeastern CT to bring community readers to our elementary schools.
- Waterford Public Schools' Business Education Program ranked first in the entire state and our Nutrition and Food Services Production Program ranked second in the state in the 2017-2018 school year.
- Relationships with agencies and organizations in the community including our own Waterford Youth Services Bureau, Waterford Police Department, and United Way continue to be a vital part of our district.
- Enhanced communication throughout the district by implementing various avenues of disseminating information, i.e. District Newsletter, *The Connection*, launch of two district Twitter accounts, a new website, a new mobile app, and regular press releases on district happenings and events.
- The district continues to be mindful of the economic climate and has put forth responsible budgets that will also allow us to continue to progress as a district.

Waterford's students as a whole continue to perform well in the classroom and in the community. This is a reflection of the dedication to the students of Waterford by our teachers, staff, administration and our parents. We will continue to work on fulfilling our mission statement to guarantee that each student acquire the skills and knowledge to become a successful individual and a responsible citizen by setting high expectations and requiring excellence in an atmosphere of integrity and respect.

Special Services Department

Special Education services continue to be delivered primarily in inclusive settings across the district. At Waterford High School and Clark Lane Middle School, special education services are delivered in cooperatively taught classes, along with classes which focus on specific skill improvement that are typically offered in a self-contained setting. Our elementary school buildings support the continued integration of special education services with a focus on the provision of related services in the general education setting. The elementary special education services staff also participates in professional development around the implementation of Reader's, Writer's, and Math workshop models. Services have been enhanced to support special education students as they transition from preschool to elementary school, elementary school to Clark Lane Middle School, and then to Waterford High School. Technology is utilized by all staff, when appropriate, to support special education students' needs, especially the use of iPads, Kindles, and Chromebooks. Our special education staff has focused on reading and literacy development, with an emphasis on research-based programs such as Wilson Language, Orton-Gillingham, Read Naturally, Read Live, Reading Milestones, Lindamood-Bell, and the EdMark Reading Program.

We offer self-contained support center programs at each school building for students who are experiencing significant difficulty in the more traditional education setting. The programs focus on providing individualized instruction while fostering social and emotional growth. The support centers offer individualized supports which are flexible in order to meet the student's needs. These supports might include a check-in, part-time or a fully self-contained placement. We also offer a self-contained Autism program at the elementary level which provides very specialized services for students diagnosed with Autism. We have a district BCBA (Board Certified Behavior Analyst) who is able to travel among the schools to provide specialized support to students on the Autism spectrum as well as for any student struggling with behavior issues. Our district ADOS (Autistic Diagnostic Observation Schedule) team is working together to complete evaluations of students who are suspected of having Autism. We continue to provide a well-rounded program for our young children diagnosed with Autistic Spectrum Disorders particularly in the implementation of the SCERTS Model, which focuses on Social Communication, Emotional Regulation, and Transactional Support.

Our district mental health staff, which includes school psychologists, school social workers, school counselors, and our Board Certified Behavior Analyst, continues to work together in order to provide direct counseling services to our students and recommendations to staff and families as well as home visits as needed. Some of the programs being implemented by our counseling staff to provide students with strategies to support positive mental health include offerings such as Mind Up, mentoring, and yoga. Special Education staff, Middle and High School staff, as well as paraprofessionals, all attended a professional development training focused on supporting students dealing with social and emotional issues.

Waterford has opened three inclusive Preschool classrooms, located at Great Neck Elementary School. The classes provide a program for all of the district's preschoolers identified as in need of Special Education. Related services as well as specialized special education services are provided as appropriate to meet the student's needs. There is a lottery for the general education peers to enter the program.

Curriculum Department

This year Grades 6-12 World Language curriculum was renewed. The revisions included the addition of a new Middle School model to introduce students to World Language with exploratory French, Spanish, and Latin offerings in Grade 6, advanced and honors offerings for upper level French and Spanish, as well as advanced Latin offerings focused on Poetry and Prose. The following courses have been added or revised:

- Grade 6 Exploratory (Spanish, French, and Latin)
- Grade 7 Spanish
- Grade 7 French
- Grade 8 Spanish
- Grade 8 French
- High School French I, II, III (Advanced), IV (Honors), V (Honors/AP)
- High School Spanish I, II, III, IV (Advanced & Honors), V (Advanced & Honors/AP/ECE)
- High School Latin I, II (Advanced), III, IV Poetry/Prose (Honors, Level IV is also ECE)

This curriculum has been revised in order to meet needs of our students, with the largest change being the addition of a sixth grade exploratory program in which all sixth grade students take a trimester of French, Latin, and Spanish. This addition allows students to gain a better understanding of each language so that they can make an informed decision as to what to pursue in seventh and eighth grade. The changes in the middle school curriculum are meant to appeal to middle school students who may not traditionally have been exposed to world languages, and high school students who would like a deep dive into advanced and honors content.

This year the K-12 School Counseling curriculum was revised. This revision was divided into two parts: the elementary social emotional learning program *Second Step*, and the Grades 6-12 school counseling curriculum. For elementary grade levels, *Second Step* will focus on the social-emotional support and development of students. This program will assist in our continued work to meet our board goals around social emotional learning. The secondary curriculum revisions include a detailed focus on college and career pathways, social-emotional learning and growth, and the transitions from middle to high school, and high school to post-secondary plans.

The Elementary Science Committee began work on the Next Generation of Science Standards (NGSS) with the development of one of the three units.

The Professional Learning and Evaluation Committee (PLEC) met four times over the school year and worked on the planning of all district Professional Learning Days.

The District Analysis and Action Team (DAAT) met four times this school year, with a focus on a comprehensive assessment inventory at the elementary, middle and high school levels. A deep dive of the SBAC/MAP assessment was taken. Curriculum revisions for School Counseling, Art, and World Language were completed. These revisions were data-driven.

There were professional learning workshops in the following areas: K-3 held Foundations; Grade 2-5 Words Their Way; K-5 Math Workshops; Google Level 1 certification; and SRBI refinement and social/emotional interventionists district-wide.

Business Department

During Fiscal Year 2018 we have continued our work towards analytical based decisions that drive predictability and cost control. Over the past twelve months we have continued to explore areas of cost containment and were fortunate to have natural gas lines installed at Clark Lane Middle School. This conversion to heating with lower cost, lower carbon natural gas will produce benefits for the entire 2018 – 2019 and beyond.

We continue to evaluate energy solutions for the district and are currently evaluating solar and natural gas cogeneration plants.

Buildings & Grounds Department

Once again, this was an eventful and productive year for the maintenance and custodial staff. With the growth of the preschool program within the district, we prepared a third classroom, constructing a new bathroom and installing new flooring in all three preschool classrooms. Equipment was installed to allow Clark Lane Middle School to convert to natural gas. We installed new burners on the boilers and associated piping as well as new hot water heaters by the Fieldhouse for the kitchen.

Along with regularly scheduled maintenance, we initiated team cleaning crews which assured that all schools received intensive cleaning over the summer.

We are nearing completion of the installation of 30 additional cameras at WHS.

Preventative maintenance for HVAC units has been done quarterly (belts, filters, grease) along with remediation and prevention to assure the best air quality possible. We also provided temporary cooling and exhaust for the Town Hall HVAC replacement over the summer.

At Clark Lane Middle School, we prepped demolition on 30 existing whiteboards and prepared walls to install new boards and projectors. Our department provided power and data for the installation of these new whiteboards.

Remotely operated access control panels were installed at the Elementary and High School. Our department also provided support of the Summer Academy and Camp Dash at Clark Lane Middle School.

We continue to assist the town with custodial services at the Community Center and the Police Department. We also provide maintenance and repairs to all of the town buildings. We set up for voting primaries at Elementary Schools as well as assisted with other Town events.

As always we continue to maintain the school facilities and provide for a safe and healthy environment for the faculty, staff, and students of Waterford Public Schools.

Technology Department

The IT Department continues to build on the successful technologies introduced in the Waterford Public Schools Technology Plan. New technologies that were piloted are now in full use around the district. Students can work from the cloud using multiple types of mobile devices and tools to access learning resources. Technologies including virtual desktops, Google Apps, Chromebooks, and cloud printing have been deployed to support the anytime/anywhere learning environment goal set in the technology plan.

In the school district, IT funded enhancements built upon the successes of the existing technological environment. Concluding this year is the rollout of Virtual Desktops to every school. Virtual Desktops allow student software to run in the cloud vs a traditional PC. Great Neck school is now enhanced with this valuable resource. In addition to the virtual desktops, Great Neck received a state of the art Wi-Fi system covering the entire school. This was funded in part by the ERATE program. Our biggest project was the deployment of new learning boards at Clark Lane Middle School. The new boards are bright, easy to see and continue to leverage the Waterford Public Schools' cloud based learning environment.

In addition to building and expanding on the successes, the IT department continues to explore new technologies with a focus on how they would benefit Waterford and keep our students safer. In 2018, we improved our communications tools to increase our safety and continuity. The new Waterford Schools Website was deployed and engineered for a better user experience by parents, teachers and staff. In addition we developed a new mobile app that is synced with the website making it easy to get information quickly from phones and devices. These new communication tools are tied to our emergency alert systems to make the information consistent and easily accessible.

For the Town of Waterford, the IT Department takes direction from the IT Committee. Phase 2 of 3 of the Town-wide Wi-Fi project has been completed. This included Staff and Guest Wi-Fi networks at the Youth Services Building and Dispatch. Upon completion, the plan will provide complete Wi-Fi coverage at all Town sites. Three new servers were installed to replace legacy systems that are no longer supported. In addition, 25 new workstations were installed and we replaced 8 year old computers at the Municipal complex. Chromebooks were deployed to the Youth Services building which can now utilize the new Wi-Fi system.

The IT Department works for the Police Department on a regular schedule including 24/7 support. This year the IT Department dedicated a support technician 2 days per week full time at the police dept. This was due to a steep increase in technology use and need at that location. In addition to the day to day IT tasks, we have completed notable projects for the Police Department in 2018. The IT Department configured special VLAN and private networks based on the new CJIS requirements. This was a long process as these changes had to be reviewed and approved by the State. In addition to security and compliance work, there were a few notable enhancements. We installed cameras in the cars with a backend server which manages and stores the videos. The IT department created a custom data dashboard at the request of the chief to simplify how the department searches for particular information. The inform ME system was deployed allowing police to use an iPad in the field. Also in 2018 we assisted with many Police server deployments and system upgrades.

Technology continues to advance. It has increased in complexity and volume. Much progress has been made this year related to the goals in both the town and schools technology plans. Along with the day to day operations, projects were completed on time and with success.

Closing Statement:

At Waterford Public Schools we take great pride in the education and associated opportunities we provide the children of Waterford. We will continue to pursue innovative programs that will challenge our students for years to come. We will strive to involve all stakeholders in the process. I am thankful for the deep sense of community that Waterford embraces including the dedication of our staff, the partnership with our parents and families, and the amazing determination that our students possess every day. I am grateful for the support that is given to our school district and I hope that this report has provided valuable information for you regarding our programs. Should you have any questions, any member of our team would be happy to assist you.

Sincerely,



Thomas W. Giard III
Superintendent of Schools

2017-18 Board of Education Members

Lisa Barry (through November 2017)
Gregory Benoit, Chairperson
Marcia Benvenuti, Secretary
Miriam Fury-Wagner
Amanda Gates-Lamothe
Joy Gaughan (elected November 2017)
Christopher Jones (elected November 2017)
Kathleen McCarty (through November 2017)
Craig Merriman
Jody Nazarchyk
Anne Ogden (through November 2017)
Deb Roselli Kelly (elected November 2017)

2017-18 School Building Committee

Thomas Dembek
John Koning
Richard Muckle
Jody Nazarchyk
James Norton
Fransisco Ribas
James Reid

2017-18 District Administrators

Thomas Giard III, Superintendent
Craig Powers, Asst. Superintendent
Kathy Vallone, Director Special Services
Joseph Mancini, Director of Finance and Operations
Joyce Sauchuk, Director of Human Resources
Jay Miner, Director of Buildings and Grounds
Ed Crane, Director of Information Technology
Kathie Main, Director of Food Services

2017-18 School Administrators

Andre Hauser, Waterford High School Principal
Alison Moger, Waterford High School Assistant Principal
Kirk Samuelson, Waterford High School Assistant Principal
Jim Sachs, Clark Lane Middle School Principal
Tracy Moore, Clark Lane Middle School Assistant Principal
Billie Shea, Great Neck Elementary School Principal
Christopher Ozmun, Oswegatchie Elementary School Principal
Christopher Discordia, Quaker Hill Elementary School Principal



BUILDING DEPARTMENT 2017/218 ANNUAL REPORT

The building department issues permits for building construction and provides plan review, building inspection and other related services to ensure public safety through code compliance. The building department regulates apartments and rental properties through the Waterford Rental Housing Code to protect the safety and general welfare of tenants of rental dwellings.

The Town of Waterford Property Maintenance Code ensures that structures are safe, sanitary and fit for human occupancy. It also includes standards for exterior building and ground maintenance, which if left uncorrected, may create an attractive nuisance or blight in the neighborhood and affect adjacent property values.

Permit Information

The building department collected a total of \$328,510 in fees for approximately 1,698 building, mechanical permits and certificate of occupancies, which included single family and commercial structures.

Building permits for 9 single-family houses and 9 permits for condominiums fit-outs were issued. .

A demolition permit was issued for the original Poor Richard's Restaurant constructed approximately in the 1970's and which was also converted to numerous establishments at 49 Boston Post Road. A building permit was issued for a new two story office building in its place.

Approximately 185 building and mechanical permits were issued all phases of commercial construction. This included alterations, renovations, roofing, and signs, plus associated mechanical work.

The total value of construction performed was \$4,087,939.



ANNUAL REPORT
WATERFORD CONSERVATION COMMISSION
FISCAL YEAR 2017/18

COMMISSION FUNCTION:

The Waterford Conservation Commission functions as the Town's Inland Wetlands Agency, authorizing and enforcing activities affecting inland wetlands and watercourses in accordance with the Waterford Inland Wetlands and Watercourses regulations and the CT General Statutes 22a-36 through 22a-45. The Conservation Commission is also responsible for the statutory requirements of maintaining a survey of open space lands and natural resources, and making recommendations regarding the management and preservation of Open Space and natural resource areas.

The Conservation Commission conducted 17 regularly scheduled meetings and 1 public hearing in FY 2017/018 and rendered decisions on 14 applications to conduct activities in and adjacent to inland wetlands and watercourses.

INLAND WETLAND & WATERCOURSES PERMITS ISSUED:

2 New residences, 4 Residential improvement/maintenance authorizations, 2 Commercial developments, 5 Timber harvest authorizations, 1 Temporary access and 1 Permit extension. Inland Wetland permits authorized 0.08 acres of wetland fill, 0.03 acres of temporary wetland disturbance, and required 0.16 acre of wetland mitigation by enhancement of existing wetland area.

The Commission reviewed and commented on the revisions to subdivision regulations and zoning regulations enacted by the Planning & Zoning Commission. The Commission also coordinated with the Dept. of Recreation & Parks to prepare the design, planting and sign details for a pollinator garden to be installed at Stenger Park.

APPLICATION FEES COLLECTED:

Inland wetland permit applications and public hearing fees collected totaled \$700. Advertising costs for required public notifications of Commission actions and public hearings totaled \$765.

PROFESSIONAL SERVICES:

The Conservation Commission authorized the Town's consultant Tighe & Bond to digitize and map in GIS 39 Conservation Easement Areas that have been granted to the Town of Waterford to develop a GIS database layer. The data layer will update the map of open space and natural resource areas and facilitate access to information on conservation easement location and restrictions. The work is anticipated to be completed by December 2018. The fee authorized was \$2,900.00.

TOWN-WIDE STREAM QUALITY MONITORING

Stream water quality monitoring was completed at 31 locations on Jordan Brook, Nevins Brook, Fenger Brook, Hunts Brook, Stony Brook, Oil Mill Brook, Millstone (Beebe) Brook, Green Swamp Brook and a tributary stream to Goshen Cove. Samples were collected in October 2017 and June 2018. Water quality parameters analyzed include total coliform, e. coli and enterococcus, suspended solids, chemical oxygen demand, nitrogen compounds, phosphorus and chloride. The laboratory analytical cost for sample analysis in FY 2017/2018 was \$10,665.

The Commission has established a long-term database used to evaluate potential impacts of land use and development on stream health, to determine water quality protection measures, and to allow long-term tracking of water quality. Jordan Brook, Nevins Brook, Stony Brook and Oil Mill Brook support native trout. Habitat requirements for these fisheries include cool, oxygenated waters with suitable substrate conditions to provide food and aquatic habitat. Alterations and loss of vegetative cover, soil erosion, flow alterations and stormwater discharges can adversely impact the biological conditions of these watercourses.

The Commission's goal is to improve or maintain existing water quality that flows into Long Island Sound and the shoreline resources of Niantic Bay and Jordan Cove. These receiving waters have been identified by the CT DEEP as impaired waters, not meeting designated uses or water quality goals. The primary impairments identified by the State are bacteria concentrations, which affect the harvesting and direct consumption of shellfish. The Commission strongly supports continued monitoring and assessment of the Town's water resources to maintain surface water quality.

CONFERENCES/EDUCATION:

Commissioners and staff attended training and educational seminars regarding inland wetland regulation, case law, and conservation hosted by the CT Department of Energy & Environmental Protection, the CT Association of Inland Wetland & Conservation Commissions and the Connecticut Association of Wetland Scientists. The Commission satisfies the minimum required training recommended by CT DEEP for inland wetlands agencies. Conference expenditures for FY 2017/2018 were \$545.

Commission Members

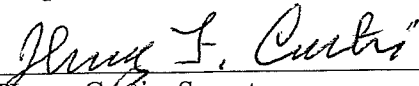
Henry Curtis, Secretary
Harold Hansen, Chair
David Lersch
Richard Muckle
John McSweeney
Tali Maidelis
Micheal Stankov
Jeffrey Sims (retired 12/2017)

Alternative Members

Geneva Renegar
Wade Thomas
Joshua Kelly

Commission Staff: Maureen FitzGerald, Environmental Planner
Katrina Kotfer, Recording Secretary

Respectfully Submitted By:


Henry Curtis, Secretary
Waterford Conservation Commission

10/11/2018
Date



Waterford Economic Development Commission Annual Report Fiscal Year 2018

The Economic Development Commission (EDC) was established for the promotion and retention of the business and industrial resources of the Town of Waterford. It is a volunteer organization consisting of five members and two alternates, appointed by the First Selectman. Its current membership has expertise in Corporate Development, Planning, Marketing, Engineering, Manufacturing, Economic Development, Environmental Science, Real Estate and Defense Contracting.

The Commission maintains memberships and interacts with the Southeastern Connecticut Enterprise Region (seCTer), the Connecticut Economic Resource Center (CERC) and the Connecticut Economic Development Association (CEDAS). These organizations provide resources such as business & economic data, training in the field of economic development, facilitation of communications with government & corporations, assistance with marketing of available properties, planning and development of new business strategies, etc.

The Commission is also a member of the Chamber of Commerce of Eastern Connecticut (CoCECT). Former EDC Chairman, Rodney Pinkham is currently on CoCECT Board of Trustees as Waterford Division Chair. The Commission has attended workshops, meetings and networking events this year and built valuable relationships with local businesses and individuals.

The Commission has set its goals and objectives to be in concert with the Town of Waterford Plan for Conservation and Development, it also monitors progress of the regional Comprehensive Economic Development Strategy (CEDS) plan.

Waterford EDC initiatives during FY 2018 included the following:

- The Commission continued to seek new tenants and uses for available commercial and industrial sites by: (a) meeting with property owners on site; (b) working with our resource organizations to market properties; and (c) actively pursuing new businesses to build and/or locate on vacant sites.
- The Commission has an ongoing program of visitations to local businesses to ascertain their needs and growth plans and to insure their continued presence in Waterford.
- The Commission represented the Town of Waterford and the EDC at various meetings, conferences, ground breaking and opening ceremonies.
- The Commission has championed public-private partnerships to encourage responsible economic development in Town. The Commission has written letters and 'weighed-in' on Town issues from the economic perspective, including zoning proposals and utility development policy including a review by the EDC of the ability of the existing water supply to support future economic development.
- The Commission continues to advocate for a comprehensive energy policy in Town.
- The Commission continues to monitor and to be actively involved in transportation infrastructure issues.

Waterford EDC Goals for FY 2019:

- The Commission will continue development of an EDC strategic plan for economic development vision, goals and objectives. This will help to further determine the appropriate resource allocation for economic development, both in terms of financial and commission support.

- The Commission will continue to be pro-active in taking on new responsibilities and initiatives in the development of new business concepts that will generate business start-ups and job opportunities to stimulate the local economy.
- The Commission will continue to develop a commercial and industrial property database. The database is hosted on a standalone website which identifies all vacant properties relative to the commercial and industrial zoning districts on the town's GIS map. The property database is populated with pertinent information of the site, including vacancy status and contacts, land and/or building size and description, zoning status, property access and location to town and main roads, infrastructure description including accessibility to water, sewage and gas lines, and electricity. The website data base also provides a link to the town GIS map that will provide specific site location in the town and additional information on the property, including property owner address and phone number. There is also a linking capability to CERC Site-Finder data base for additional advertising of commercial and industrial sites. The website design has been developed to the point that it presents the specifics that a contractor will need to incorporate it on the town website. The Commission will continue to make updates and improvements to the property database and website.
- The Commission will continue to develop and maintains an EDC Facebook page, and the EDC page on the Waterford website. The commission will work to develop a link from the town EDC web page to the property database once it is hosted on the town website.
- A database of all businesses in Waterford has been developed as a means for the Commission to more effectively communicate with local business owners to develop a closer relationship with the business community. The commission is preparing a letter of introduction which will be sent via email to the local businesses that are members of the CT Chamber of Commerce. The letter will be sent by mail in cases where there are no known email addresses to obtain the business email address
- The recommendation to consider the possibility of contracting a part time economic development coordinator remains a principal issue with the Commission.

Respectfully Submitted,

Richard A. LaCombe Sr. Chairman
Economic Development Commission

Members:
Ivan Kuvalanka
Edward Lusher
Kevin Marcks

Alternate:
Vacancy

Staff: Abby Piersall, AICP, Planning Director
Mark Wujtewicz, Planner



15 ROPE FERRY ROAD, WATERFORD, CT. 06385-2886

EMERGENCY MANAGEMENT AGENCY 2017-2018 ANNUAL REPORT

The Emergency Management Agency fully recognizes that without the support, assistance, and cooperation of all town departments, boards and agencies, our ability to deal with emergencies would not be successful. We work as a team in every drill and event making them successful events.

This fiscal year we participated in several events the first being a evaluated Millstone Drill on March 28, 2018. During the drill it was noted by the evaluators/controllers that our communication skills, professionalism and knowledge continue to grow and that there were no issues that we needed to address. During this year, we also participated in the state EPPI weather related drill on June of 2018. During the year we had one weather related incident in February that was a major winter storm in which the EOC was fully staffed.

The CADRE for the town of Waterford is now seated by First Selectman Daniel Steward, Chief Brett Mahoney, Director of Fire Services Bruce Miller and Emergency Management Director Stephen Bellos. We continue to keep our communications ongoing with the State, Region 4, and other town agencies to ensure the Town's emergency preparedness throughout the year.

We continue to be extremely interested in hearing from the residents who have special needs. Updated information regarding these residents has been received from the State of Connecticut and our data base has been updated, as well as the system being upgraded to allow for ease of searching for individuals and their needs. This information as always is shared with the, Senior Service, the Fire Departments and the Communications Center.

The Everbridge Emergency Notification System is still a vital tool in notifying residents of important information. We urge residents to log into ctalert.gov to register any additional point of contact numbers to be used with the Everbridge System; to include mobile phones, voice over IP landlines, text messaging and/or instant messaging, and email. A recent survey has revealed that 1,630 residents have taken advantage of registering. Although the number has increased, we are continually hope that the number will increase over the next year. The Town of Waterford updated their web page and added links to Emergency Management on it. The Emergency Management page has information for residents to sign up for the CT Alert and Town of Waterford Urgent Alerts, along with evacuation maps and emergency instructions.

We continue to include informational pages in the Recreation & Parks mailings throughout the year on various topics from winter storms to Tropical Storms. We continue utilized the Everbridge system, Emergency Management Facebook page, Channel 22 and the electronic signs located at the middle and high school to get information out to the public in a timely manner. We continue to work with the Red Cross in utilization of a regional shelter in the town of East Lyme during major events.

The Town of Waterford Radio System has been up and running since April of 2010. In July of 2012 the City of New London began utilizing Waterford's radio infrastructure and contributing financially to the Town of Waterford General Fund. The United States Coast Guard Police signed on to using Waterford's radio infrastructure during July of 2015 and contribute financially to the Town of Waterford general fund. We continue to work with area towns and cities on a Regional Communication Center and are continuing to speak with other towns in southeastern Connecticut to expand the radio system to a regionalized radio system that will allow for interoperable communications between cities and towns in the southeastern Connecticut.

Homeland Security has taken a major role in Emergency Preparedness. The Director and Administrative Officer have been working with the State and FEMA in obtaining information, attending meetings and seminars for the safety of the residents of the Town of Waterford. The Emergency Management staff will continue to review, coordinate, train and establish networks in all areas which best serve the interest of the community.

The next several years will require Waterford to participate in numerous drills related not only to the Millstone Power Plant but also State and Federal established priorities. While our core programs and publications are established we would be responsive to new program areas that would benefit the Town of Waterford.

Respectfully submitted,

Stephen Bellos
Emergency Management Director

FIFTEEN ROPE FERRY ROAD



WATERFORD, CT 06385-2886

ETHICS COMMISSION

November 8, 2018

Mr. Daniel Steward, First Selectman
Waterford Town Hall
15 Rope Ferry Road
Waterford, CT 06385-2886

RE: ETHICS COMMISSION ANNUAL REPORT FY2018

Dear Mr. Steward:

During FY2018, The Waterford Ethics Commission held regular meetings on October 18, 2017; and January 17, 2018. Special Meetings were held on February 15, 2018; and March 14, 2018.

There was one complaint submitted to the Ethics Commission during Fiscal Year 2018, which is closed.

During FY2018, the Ethics Commission expended a total of \$341.82 of the approved FY2018 budget of \$723.00. Expenses were for payroll and FICA for the recording secretary, postage, and reimbursable expenses.

Respectfully submitted,

Ryan P. Riebschlager
Chairman, Waterford Ethics Commission

CC: Anna Scanlon



Fire Services

Fiscal Year 2018

The Waterford Fire Services strives to provide fire protection and prevention, emergency medical and emergency communication services to the Town of Waterford and its citizens. This is accomplished through the two divisions that make up the Waterford Fire Services.

The Operations division is comprised of five (5) independent volunteer fire companies and a contracted ambulance company. This division protects the life and property of Town residents and visitors from fire and critical health threats through its primary operations in response to fire and medical emergencies. In addition, the fire companies respond to calls regarding hazardous materials, vehicle collisions, utility emergencies, and other non-fire emergencies. During fiscal year 2018, the Operations division responded to 730 alarms/fire incidents and 3,136 rescue & EMS incidents, including 301 mutual aid calls.

The Administrative and Technical Services division is comprised of the Bureau of Fire Prevention and Support Services. This division protects the life and property of Town residents and visitors through its primary operations of code enforcement, building and other inspections, fire cause and origin investigation and public fire safety education. The Fire Prevention staff is responsible for statutory and local ordinance requirements to ensure a complete level of community protection.

Construction continues to take place in Town, and as of this time, there are over six hundred occupancies such as schools, convalescent homes, churches, retail establishments, business offices and gasoline stations that require yearly inspections. This does not include the Millstone Power Station whose auxiliary buildings are required to be inspected. During fiscal year 2018, the fire inspection staff conducted a total of 323 fire safety inspections, citing 95 fire code violations. Enforcement of the Fire Safety Code provides safety and security to our residents and visitors.

The Fire Service is extremely proud of its Community Safety Education program, which continues to be regarded as the cornerstone of our fire prevention efforts. Hundreds of hours are spent educating our school children and residents in the hazards of fire and methods in which to react in an emergency situation.

The Director of Fire Services is continually evaluating the services that are provided to the Town. As we all strive to keep our budget within the preferred guidelines, we must also watch closely to assure that our level of services does not diminish. The proper deployment and staffing of resources is the current focus as the time demands on our volunteers continues to show a strain on the number of qualified volunteers available during various time periods. Many agencies make up the Fire Service in the Town of Waterford, and we greatly appreciate their continued efforts.

Respectfully Submitted,

A handwritten signature in black ink, appearing to read 'BAM', followed by a horizontal line extending to the right.

Bruce A. Miller
Director of Fire Services

BAM/lf



**Town of Waterford
Flood and Erosion Control Board
2018 Annual Report**

The Flood and Erosion Control Board has specified an area of concern and has committed to procuring an assessment of the area of Waterford Town Beach and Alewife Cove. The beach and Alewife Cove outlet have experienced significant flooding and sediment movement with observable changes to this area due to rising sea level, tide actions and storm occurrence with rainfall events. The Board has developed a management plan to evaluate and address these concerns.

The Board has committed to working with other departments to address the present use of the marsh area by non-motorized watercraft that set-off into the cove without being facilitated by any man-made launch structure. This incursion creates a situation of degradation in the marsh and dune area. The Board seeks to work in cooperation and partnership to address this concern.

The Flood and Erosion Control Board has had two Board members receive training by attending the Land use Academy to further their education and proficiency in reading plans and articulating that learning experience to other Board members who were not present. This learning is imperative to keep Board members educated and well-informed when reviewing plans, developing plans and presenting ideas and suggestions for discussion, comment and review.

The proposed budget includes training which is an essential element to all Board members and opportunities to acquiring the necessary knowledge to make sound judgments and decisions. The Board anticipates advertising costs in relation to any mailings to residents that may be in affected areas concerning any projects or related proposals that may impact their residences.

The Flood and Erosion Control Board conducted eight (8) meetings in FY 2018. Applications referred from Planning & Zoning were reviewed and appropriate recommendations for controlling flooding and erosion were forwarded. The Board will continue to make recommendations, when requested, concerning flood and erosion control requirements for proposed construction projects throughout the town.

BOARD MEMBERS

Betsy Gelinis	Co-Chair
Geneva Renegar	Co-Chair
Christopher Callahan	
George Harran	
Alexander Kuvalanka	
Baird Welch-Collins	Treasurer
Staff: Frances Gheri	– Recording Secretary

WATERFORD HARBOR MANAGEMENT COMMISSION

FY 2017/2018 ANNUAL REPORT

The Waterford Harbor Management Commission continued its efforts during FYE 2018 to manage the waterways under its jurisdiction in accordance with the adopted Harbor Management Plan.

During calendar 2018, 176 mooring permit applications were reviewed and approved by the Harbor Master in accordance with the Waterford Harbor Management Plan. As part of the mooring permit process, mooring inspections every 3 years continue to be required.

Eva Bunnell became a full commissioner in the fall after Carlton Saari, a longtime member, resigned. Fred Wise and Greg Crocker joined the Commission as alternates. Dave Crocker was appointed to be Waterford's Harbor Master in the summer of 2017.

Our typical meetings include the review of applications for structures, such as docks, for consistency with the Harbor Management Plan. The Commission continues to work on revisions to its Harbor Management Plan. As part of the amendments to the Plan, the Commission is discussing a list of factors to be considered in evaluating aquaculture applications.

By: _____
Jane B. Adams, Chair

FY 2017/2018
Harbor Management Commission
Jane Adams, Chair
Eva Bunnell
Greg Crocker, Alternate
Robert DeRosa
Robert Dutton
Philip Fine
James Hamsher
Brian Lynch
Fred Wise

Harbor Master
David Crocker

Deputy Harbor Master
Richard Miller



MUNICIPAL HISTORIAN
HISTORIC PROPERTIES COMMISSION
FY 2017-18

The Municipal Historian is an agent of the town, appointed by the board of selectmen for a term of three years. The current historian was appointed in 1993. There is no job description. The 1987 enabling legislation simply allowed for municipalities to "[p]rovide for the appointment of a municipal historian. . ." What municipal historians statewide do seems to be determined mostly by personal inclinations and local situations.

Among other accomplishments the historian was instrumental in the establishment of the Historic Properties Commission (HPC) in 1999 which qualified the town for designation as a Certified Local Government (CLG). The CLG is a program designed to promote the preservation of historic and cultural resources in partnership with the National Park Service and the State Historic Preservation Office (SHPO). The town has subsequently benefited from technical assistance and grant funding, allowing Waterford to participate in federal and state historic preservation programs.

The HPC's challenge is summarized in its mission (Ch. 2.86, Code of Ordinances):

In order to promote the educational, cultural, economic and general welfare of the Town of Waterford, the purpose of [the Historic Properties Commission] shall be the preservation and protection of buildings, archaeological sites, landscapes, and places of historic and cultural significance and their settings in Waterford, Connecticut, recognizing such as landmarks in the history of the town, state or nation.

In the last nineteen years since its establishment, the HPC has established an enviable record working in concert with the historian. Listings in the National Register of Historic Places include districts in Quaker Hill, Graniteville, the Oswegatchie Colony, and the Hartford Colony, as well as the listing of the Walnut Grove Farm (former Hammond Estate). Listings in the State Register include the 1923 Cohanzie School and the Secchiaroli Barn. (Additional National Register listings include the Jordan Village Historic District, Eolia (Harkness Estate), and the Seaside Sanatorium). The HPC and the historian continue to advocate and/or support projects/issues consistent with their mission.

The proposed Oil Mill National Register District nomination has been expanded to include Oil Mill Road south to Boston Post Road as directed by the State Historic Preservation Office (SHPO). The commission was awarded a \$10,000 CLG grant for the Public Archaeology Survey Team, Inc. (PAST) to resubmit the nomination. The anticipated listing of the district is expected in late FY'19.

Both the historian and the commission continue to advocate for adaptive use of the 1923 Cohanzie School building, listed in the Connecticut State Register of Historic Places. Unfortunately no proposals have been submitted since a zoning change to allow affordable housing was voted down by the Planning & Zoning Commission.

The town-owned, ca. 1890 Nevins Tenant Cottage, an established “historic property” and important landmark within the Civic Triangle, continues to deteriorate. The commission and the historian favor the building’s use as an archives center for historic documents, photographs, etc., that are presently housed in several less-than-ideal locations. With that said, the commission remains open to other ideas for the building’s use.

The town-owned, 1923 Secchiaroli Barn suffers from demolition by neglect as well. Listed in the Connecticut Register of Historic Places, the town still has no plans for its adaptive reuse.

On a brighter note, the commission participated in the Historical Society’s 50th anniversary celebration on September 9. The commission’s contribution included displays of Waterford’s early schools and a map highlighting the town’s historic districts and properties.

Significant progress continues with both documentation and maintenance of “forgotten burial grounds”. Eileen Olynciw’s inventory, a work-in-progress, includes maps, photographs, genealogical information and related sources. Patrick Crotty made repairs and has maintained the Wheeler and Greene (Hardwick) Cemeteries. With the cooperation of owner Chris Bryer, he also cleared the entire Dart Cemetery on Faulkner Drive and, most significantly, revealed a large number of hitherto undocumented burials. John O’Neill created a cemetery spreadsheet and P. Crotty and Planner Mark Wujtecicz began working on an expanded web-site.

The commission marked two events in celebration of National Historic Preservation Month. On May 3, E. Olynciw presented “Forgotten Cemeteries” at the Library before more than 40 attendees. On May 23, surveyor and land historian Gerald Stefon presented an overview of his years-in-the-making digitized copy of Robert L. Bucher’s The Colonial Lands of New London. A copy was presented to the Library. The commission recognized Stefon’s gift with a token \$50 honorarium.

Also in FY’18: Robert Nye installed a display at Town Hall of Waterford’s historic districts and properties. The commission is grateful for P. Crotty’s generous donation of \$5,000 to the commission’s revenue fund which will support ongoing documentation and maintenance of neglected cemeteries as well as other projects. A donation of \$75 was made to Save the River–Save the Hills, Inc.

In addition to the above ongoing projects and concerns, the commission in FY’19 could consider further collaboration with the Historical Society as well as the Land Trust to explore common heritage themes related to history, conservation and preservation. There are also a number of issues that remain on the table requiring further consideration and/or action. Among them are the formation of a historic cemetery association, an historic cemetery trust fund, installation of cemetery markers, increased on-line presence, re-installation of the Jordan fishway marker, Hall of Records nomination to the State Register, Jordan Park House maintenance/repairs, and exploring alternatives to the town’s policy (by default) of demolition by neglect of its historic buildings.

At the 2017 Annual Meeting, HPC officers elected were John O'Neill, Chairman; Patrick Crotty, Vice-chairman; Corresponding Secretary, Debra Walters; and Recording Secretary/Treasurer, Robert Nye. Rounding out membership are Vivian Brooks (Assistant Municipal Historian), Eileen Olynciw, and William Whelan.

The Historic Properties Commission and the Municipal Historian serve the entire Town of Waterford and are, in turn, supported by the town pursuant to state statute and town ordinance.

Respectfully submitted,

Robert M. Nye, Municipal Historian
John J. O'Neill, Jr., HPC Chairman



**INFORMATION TECHNOLOGY COMMITTEE
ANNUAL REPORT
JULY 2017 – JUNE 2018**

The Information Technology Committee is comprised of various Town department heads and other Town appointed members, alongside a member of the RTM and the BOF to determine needs of the Town as it pertains to information technology.

Meetings between the IT Committee Chairman and the Board of Education IT Department Head, Ed Crane are held throughout the year regarding Mr. Crane's thoughts on the function of the IT Department and what he sees as potential future needs for the Town and IT infrastructure. As a result, the Town's IT budget and Capital budget proposals reflect the Waterford Board of Education's way of business when it comes to planning for IT needs.

The main emphasis of the IT committee continues to be streamlining and efficiencies, especially in the area of budgets. Consolidation of various IT items into budget continued to be emphasized this year. Maintenance software from each Town departmental budget that has an IT component was requested to be placed in the IT budget, so that one coordinated location could be shown to the various Town boards. Last year, items that are used by multiple town departments were brought into the IT budget, for instance the Muncicity software in use by Planning and Zoning, and other departments. Larger IT projects that a Department embarks on were also placed into the IT budget – the firehouse networking is an example of this.

Last year, \$19,500 was placed in the "Software and miscellaneous equipment" line item, which continues to allow the IT Committee to operate in a far quicker manner. Many of the items that need to be purchased have to be done in an expedited manner to continue worker efficiency, this extra money allows that to occur.

The following was pursued during the last year;

- The "Muncicity" software continues to be implemented throughout Town departments. While this was initially a Planning and Zoning initiative, this software was purchased knowing that it would benefit many other departments. Abby Piersall, the Planner for the Town of Waterford, continues to work with the company to ensure the best transition and successfully migrate departments.
- The iBoss compliance policies, malware defense, and data loss prevention software was implemented across the Town's network and desktop computers. Data review showed a tremendous upswing in network speed, most municipal workers did not favor the implementation.
- The selected GIS company from last year's request, Tighe and Bond, made large strides in the GIS needs for the Town of Waterford, parceling properties that have multiple locations (Crystal

Mall, etc) and aligning them with other in house systems. This upgrade will affect multiple departments for years to come.

- The State of Connecticut document scanning initiative continues, the State has made this a far larger scale than was initially described. While the initial design was to switch scanned documents, the State has grown the project to include meeting notes and numerous other tasks, which has slowed the potential implementation considerably.
- Items requested in the Capital Budget have either been purchased and implemented (SAN, Core switches) or will be in the next several months (Rec Trac upgrade)
- BOE and Town IT synergy continues, the BOE IT has ensured that there is an IT tech at the police department (the largest user of IT services) two days per week. meetings between Ed Crane, IT Chair Mahoney, and Superintendent of Schools Giard continue regarding the possibility of a dedicated service for the Emergency Services in the Town. This would allow the aforementioned two days of IT service to be used for the other departments throughout Town that require IT services on a more dedicated basis.
- In December of 2017, Mr. James Reid was appointed as the liaison to the Town of Waterford Board of Finance.

2018/2019 plans:

- The five firehouses throughout Town need connectivity to the Town's network. Town employees work in each fire department, and important data needs to be sent, which should be under the Town's IT umbrella. Networking, computers, telephones, and WiFi for each of the five firehouses will be requested in the upcoming year.
- Future proofing for cyber attacks needs to be paramount. A heavy focus on network capacity, security, elimination of old servers and data migration to requested VMWare will be the main focus.
- Ensuring that hardware and software are brought up to date and kept up to date for the security noted above will also be heavily stressed.
- Continued support of mobile devices will occur.
- The migration of various Town department's IT items into the IT budget for centralized budgeting will continue to be worked on. This will show a reduction in some Town department's budget, while the IT budget will be heavily increased to cover this influx.

Large scale, expensive Capital improvements are targeted for FY 2020-2024 due to cyber security concerns. Old servers well past their usable life are still in operation in the Town's IT infrastructure stressed in FY 2018/2019, as the Town needs to overcome some past obstacles and look to the future needs of IT.

Respectfully submitted,



Brett Mahoney, Chairman
Information Technology Committee

Ledge Light Health District

Ledge Light Health District (LLHD) serves as the local health department for the municipalities of Ledyard, East Lyme, Lyme, Groton, Waterford, Old Lyme, Stonington, North Stonington and New London. The LLHD team, comprised of experts in administration and finance, environmental health, communicable disease prevention, and health education & community outreach, work cooperatively to promote healthy communities and ensure that healthy opportunities are available to everyone.

Environmental Health

Regulated Establishments

LLHD inspects food service establishments to ensure they are compliant with the Connecticut Public Health Code (PHC) and are following good food safety practices. These establishments are inspected based on the risk associated with their level of food preparation activities; Class III establishments (those with extensive hot holding, cooling, preparation, etc.) are required to be inspected three times each year, while Class I establishments only require inspections annually. We work with these local businesses to implement comprehensive food safety practices and provide cost-effective foodservice education programs. Our *Café* program provides our establishments and volunteers with food safety instruction that fulfills the “designated alternate” requirement of the PHC. *Café* classes are scheduled on an as needed basis for volunteer groups, temporary event staff, and persons who do not normally engage in food preparation. Our ServSafe Certified Food Protection Manager (CFPM) classes are geared toward foodservice managers and employees who desire more comprehensive instruction that fulfills the PHC requirement for a CFPM to be onsite at Class II, III and Class IV establishments. In the coming year, LLHD and all other health departments and districts in Connecticut will be transitioning from the Connecticut Food Code (PHC 19-13B42) to the FDA Model Food Code. We are working with our regulated establishments to provide guidance and education that will help assure that this transition is as seamless as possible.

LLHD also inspects temporary events where food is served to assure proper food safety practices are being followed and inspects public pools, cosmetology, day care and lodging establishments to ensure these entities are taking measures to protect the public health. We also visit residential and commercial properties in response to complaints or concerns raised by the public. Our online complaint reporting system provides residents the opportunity to submit their concerns electronically. LLHD is also responsible for assuring that our coastal and inland waterways are safe for recreational activities. We work with our local shellfish commissions and the Connecticut Department of Aquaculture to assure that our waters are safe for shell fishing, and conduct weekly inspections and water sampling at all our bathing beaches.

Land Use

Our environmental land use staff of five sanitarians, who have more than 85 years of combined land use experience, conduct soil testing, plan reviews, groundwater monitoring and construction inspection activities for building lots served by onsite septic systems and/or wells. In addition to new lot review, we oversee the review of lot line changes, residential and commercial additions, accessory structures (sheds, decks, pools and detached garages), and changes in use (residential to commercial or an increase in the number of bedrooms). LLHD also

conducts the site location review, permit approval, site inspection and water test review for private and public drinking water wells, irrigation wells and geothermal wells.

Communicable Disease Prevention

LLHD holds annual free flu vaccination clinics for all ages, provides free vaccinations for new parents, grandparents and caregivers of infants to protect against Pertussis (whooping cough) and is now offering free Hepatitis A vaccinations to at risk populations at shelters, soup kitchens and needle exchange programs. Our Registered Nurse and Epidemiologist provide education to the public and organizations about infection prevention and control practices and investigate reports of communicable and/or infectious diseases such as tuberculosis or food borne illnesses. These investigations may include conducting partner follow-up, delivering direct observed therapy (to ensure patients are taking their medications as required), implementing control measures, and providing general support to the affected individual and their families.

LLHD provides support to schools and long-term care facilities during reported outbreaks to help prevent the spread of illness. We also provide yearly educational opportunities for infection control personnel in long term care facilities and schools. We meet monthly with Infection Preventionists from area Long Term Care facilities to provide education and guidance.

In October, Ledge Light Health District held its 7th annual *Drive-Thru to Beat the Flu* exercise, where we provided free flu shots to the public and tested our ability to provide prophylaxis to our residents in a drive-thru scenario. This year, the Region 4 Healthcare Coalition (HCC) joined us and made the event a truly regional exercise. The full-scale exercise consisted of two parts; a communication drill and information sharing exercise on October 10th, and the actual clinic on October 14th. A total of 67 volunteers from 18 organizations participated in the exercise at New London High School. Participants and the public wore surgical masks and practiced social distancing and hand hygiene to simulate a real infectious disease event. The New London Fire Department was present with 2 fire engines and an ambulance as observers. We advertised our exercise through the distribution of bilingual fliers, local media outlets, social media and “lawn signs” in targeted communities, and successfully vaccinated more than 120 people. Throughout the District, we strive to provide flu vaccinations to individuals who may otherwise “fall through the cracks”. We visit homeless shelters, soup kitchens, schools, adult education centers, community meal settings and other areas where underserved populations may gather. Since the October 14th drive-thru we have provided more than 150 free flu shots to these populations.

Preparedness Activities

LLHD works closely with municipal and regional partners to prepare for and respond to emergency situations. These activities include participation in the Millstone exercises, working with local partners to develop Continuity of Operations and Closed Point of Dispensing plans, and recruiting and training volunteer members of the Medical Reserve Corps.

LLHD is a regional leader in emergency preparedness; Director Stephen Mansfield currently represents the public health sector on the Regional Emergency Preparedness Planning Team, and is the chair of the DEMHS Region 4 Health Care Coalition (HCC). In addition, he is the preparedness lead and a board member of the Connecticut Association of Directors of Health and is one of three public health representatives on the Connecticut Conference of Municipalities’ (CCM) Public Health Committee.

Health Education & Community Outreach

LLHD engages and supports the communities we serve in health education, health promotion, and health policy development activities in a variety of ways. These efforts draw on scientific, evidence-based best practices to ensure that the programmatic processes involved make efficient use of taxpayer dollars, while achieving measurable and desired changes in our population's overall health and resilience. LLHD works diligently to secure external funding to support these activities and supplement our municipal members' contributions.

Regional Asthma Program

Asthma is the most common chronic disease of childhood and a leading cause of preventable hospital admissions for both children and adults. Asthma rates in CT are among the highest in the nation; there are approximately 50 deaths from asthma each year in our state. LLHD has a long history of participating in programs to help reduce the burden of asthma. Although asthma cannot be cured, it can be managed. Understanding medications and their use can prevent emergency situations.

LLHD's in-home asthma intervention program, Putting on Airs, is entering a transitional phase. The State Department of Public Health (DPH) has chosen LLHD to receive supplemental funding to pilot the integration of a community health worker (CHW) during this transition. We will coordinate with DPH, Lawrence + Memorial Hospital and Uncas Health District to explore ways to restructure the program to take advantage of the unique capabilities and potential cost-savings that CHWs have demonstrated elsewhere in the state. Our objective will continue to be deliver high quality, in-home asthma education to residents whose asthma is poorly controlled.

Lyme Disease Prevention Initiative

In 2018, the District established the Lyme Disease Prevention Initiative with the goal of Preventing Lyme Disease and other Tick-Borne Disease, through the increased use of landscaping modifications to reduce ticks and deer and increasing the use of personal protection measures, especially by high-risk populations. Our strategies include focusing on community awareness of deer reduction/landscape modifications, pest control with acaricides, and permethrin treatment of clothing. In July, we formed a Task Force comprised of District staff, municipal members and residents. Task Force capacity building activities included presentations by Dr. Kirby Stafford of CT Agricultural Experiment Station and Russ Melmed regarding tick populations and rates of disease in CT. We utilized numerous media outlets, municipal outreach mechanisms and clinical contacts to promote community awareness:

- Taped and aired a three-part series through the LLHD Health Watch program
Part One - Dr. Kirby Stafford - [Health Watch - Lyme Disease Part One](#)
Part Two - Russ Melmed of LLHD - [Health Watch - Lyme Disease Part Two](#)
Part Three - Petie Reed of Perennial Harmony [Health Watch - Lyme Disease Part Three](#)
- The Day article (front page) [Ledge Light Health District Assembles Task Force to Fight Lyme Disease-](#)
- Channel 8, interview with R. Melmed [Towns Come Together to Fight Lyme Disease](#)
- SeniorCenterCT.org podcast interview with Russ Melmed [Lyme Disease Podcast](#)
- The Day article [Check for Ticks Every Day, Health District Advises](#)

- A messaging primer was created for community organizations and distributed through municipal publications.
- BeTickSmart cards revised and distributed to over 1,500 community members
- Lyme disease brochure was designed and distributed to the general population.
- 50 Tick Keys were donated and distributed to school nurses and School-Based Health Centers.
- Letter to 25 pediatricians and primary care providers re: CDC Guidelines.
- Monthly messages are posted on LLHD and municipal Facebook pages.
- Presentations were conducted at Community Organizations, Municipal Employees and in the Community-at-Large, including the Catherine Kolnaski Magnet School, Waterford Public Library, Wild Ones at the New London Public Library, Waterford Public Schools Health and Safety Committee, Active Living Groton Senior Center, Town of Waterford Public Works Department, New London School Readiness Council, and the LLHD Medical Reserve Corps.

Community Health Needs Assessment (CHA) and Improvement Plan (CHIP)

LLHD and Lawrence + Memorial Healthcare have been co-chairing the Health Improvement Collaborative of Southeastern Connecticut, a multi-sector coalition born from the 2016 CHA and CHIP process that two years ago identified three priority areas for improvement in community health:

1. Support and Nurture Healthy Lifestyles
 - a. Goal: Increase healthy food consumption and physical activity, both contributing factors to diabetes, to reduce incidence, particularly among minority populations.
2. Improve the Conditions that Support Mental Wellbeing and Reduce Substance Abuse
 - a. Goal: Implement informed prevention activities to decrease incidence of opioid use disorder.
 - b. Goal: Identify and understand local disparities related to anxiety and depression, particularly among the Latin X population, and take concrete action to improve local mental health systems of care.
3. Ensure Access to Care

Goal: Increase access to equitable and quality health care for low income residents.

The collaborative has action teams focused on each priority area who have selected strategies and been implementing programs and advancing policies to address those priorities. Over the next few months, the collaborative will refresh the CHA and CHIP to evaluate our work and make course corrections if new issues emerge as part of the iterative process of advancing community health. Once again, the Data Haven Wellbeing Survey will be the core primary data collection mechanism that will feed into the assessment. Results from the survey will be available in December. The collaborative meets quarterly at 8:30AM in the Baker Auditorium, at L+M Hospital on the third Wednesday of the month. All municipal partners are welcome and encouraged to participate in the collaborative's work.

Opioid Action Team

The Opioid Action Team continues to advance the shared goals of increasing access to effective treatment for opioid use disorder, saturating the community with naloxone and reducing stigma. Through our work engaging with people in community settings and responding to calls to the phone line, our Recovery Navigators have engaged more than 110 people and connected over 60% of them to treatment and services. They have been distributing naloxone kits funded by a grant from the Community Foundation. Stigma reduction work is primarily carried out through work to increase community understanding of substance use disorder and change the language used to discuss this chronic disease. In October, the Opioid Action Team submitted two grant applications to fund the continuation of the Navigator program. One application to DMHAS would increase our partnership with the City of New London Fire Department by having a Fire Fighter and Recovery Navigator reach out to people treated by the FD for overdose. The other application would continue funding for the University of Baltimore/HIDTA grant; with the funding amount almost doubled, we will be able to expand this work to include all of New London County.

Community Assessment for Public Health Emergency Response (CASPER)

CASPER is a household-level rapid needs assessment developed by the Centers for Disease Control and Prevention and first piloted in CT by LLHD. LLHD trained and deployed Medical Reserve Corp volunteers to conduct a CASPER, which resulted in the collection and utilization of critical emergency preparedness metrics about our population. LLHD has been invited to train and participate in several other CASPER exercises elsewhere in Connecticut and Massachusetts. Most recently, LLHD epidemiologist Russell Melmed was invited to the Region 1 ESF-8 Healthcare Coalition meeting to educate the coalition about the potential uses of the CASPER. The Connecticut Department of Public Health is now promoting this type of assessment as a model that could help more accurately enumerate vulnerable populations before a disaster.

Syndromic Surveillance

LLHD was recently granted access to EpiCenter, the DPH syndromic surveillance system. Syndromic surveillance is a method for monitoring health-related information that is pre-diagnostic. EpiCenter pulls chief complaint data from hospitals and urgent care clinics from around the state in real-time, and classifies the patients' chief complaints into "syndromes" that suggest the cause of illness or presence of disease. It is anticipated that this system will enhance and/or accelerate our ability to identify the presence of a cluster of illness of public health importance compared to traditional surveillance systems alone. EpiCenter should be viewed as a supplemental surveillance system because the specificity of pre-diagnostic data can be poor at times, which means taking public health action based on this information alone should be approached with great caution. Still, this is another tool we can use to monitor the health of our residents, the utility of which will be explored in time. To pilot the system during a mass-gathering event, LLHD Epidemiologist Russell Melmed monitored the system during the weekend of SailFest. The syndromes of principle interest during SailFest were heat-related illness, alcohol overdose, opioid overdose, injury and violence, and gastrointestinal syndromes. There were modest spikes in alcohol overdose and nausea compared to baseline over the weekend, but these were not large enough to warrant intervention.

WATERFORD PUBLIC LIBRARY
Annual Report
July 2017 – June 2018

Like all public libraries, Waterford reports indicators of its “*output*,” i.e., statistics including circulation, questions answered, door count and program attendance. In these areas our numbers remain solid. However, these measures alone do not adequately reflect all that libraries do and the difference libraries make to individuals and their communities at large – i.e., their *outcome*. We get anecdotal feedback on the impact we are having every day. Here is just a sampling:

- A man studied at the library for his apprentice license, got it, and credited the library for his passing the test.
- A woman, who wrote, tweaked and re-tweaked her resume with help from library staff not only got an interview, but got the job.
- A senior citizen who was struggling with the DMV to re-register her car after her husband’s death got it done with help from library staff.

Libraries need to collect and present this anecdotal evidence of their value-add. Leading the charge in this effort are *The Institute of Museum and Library Services* and the *Chief Officers of State Libraries Agencies* with a joint initiative called “Measures That Matter.” The Connecticut State Library is actively involved in this initiative and will be working with CT libraries to create outcomes-based action plans.

Closer to home, we had several part-time staff members leave this past year for full-time employment opportunities or retirement. Staff turnover affords us the opportunity to review and revise our job descriptions, duties and responsibilities, and overall staffing needs.

The addenda update of the strategic plan and the department annual reports highlight new initiatives, programs and special events taking place this past year.

Respectfully submitted,



Roslyn Rubinstein
Director

Strategic Plan Update

THE LIBRARY AS PLACE

The Waterford Public Library serves as the destination for people of all ages to find educational, informational, and recreational materials that will enrich their lives. The library provides a wide array of materials, programs, services and professional assistance in a safe, clean, comfortable, attractive environment for public and staff.

FY'18 Projects/Initiatives:

- Re-organization of the main floor adult book collection
- New signage throughout the adult book collection
- New area for all library flyers, program announcements, and public relations materials
- Expansion of the adult video collection
- Expansion of the adult paperback collection
- New display for travel collection
- Weeded and replaced materials as needed for adult, teen, and children's collections
- Creation of a NEW BOOKS section in the children's room
- New public copier with duplexing, color copying and scanning capabilities
- New furniture for main library (adult tables and chairs, study carrels and chairs and lounge chairs)
- Charging station for public mobile devices
- Capital funded study for evaluation of HVAC system with recommendations for replacement

LIBRARY AS PEOPLE

People in Waterford consistently receive quality library service from well-trained, dedicated, knowledgeable, and customer-oriented staff.

FY'18 Staff training and professional development:

- Staff participated in training offered by Connecticut State Library (CSLIB) and the Connecticut Library Consortium (CLC) and the Connecticut Library Association (CLA)

- Children's department head attended the American Library Association annual conference
- Director serves on the town IT Committee
- Director serves on town Website Committee
- Adult services department assistant represented the library at meetings of the CLC's Interlibrary Loan Roundtable
- Children's services information/technical assistant and adult services information/reference assistant enrolled in Library Technology Certificate Program at Three Rivers Community College
- Conducted regularly scheduled full staff and department-specific meetings
- Participated in regularly held meetings/conference calls with shared ILS directors
- Attended quarterly meetings with southeastern CT library directors
- Director and department heads completed several online training courses for supervisors and managers offered by town insurer, CIRMA

THE LIBRARY AS COMMUNITY

The Waterford Public Library is a customer-centric organization committed to providing the community with the collections, programs, and services it needs and wants. The Library, through outreach and marketing, efficiently and effectively communicates its mission.

FY'18 Initiatives/Collaborations:

- Launch of 'Library Services to the Homebound'
- Successful 2017 Summer Reading Program for adult, children and teens
- On-going outreach to Waterford Public Schools including staff visits to schools and class visits to library
- Hosted Waterford Public School third-graders at library in collaboration with Waterford Rotary Dictionary Project
- On-going valuable volunteer opportunities for students in collaboration with Waterford High School's *LearningThrough Service* program
- Participated in the 7th annual statewide 'Take Your Child to the Library Day'
- Upgraded and enhanced library website (to be completed summer '18)
- Combined two library Facebook pages into one online presence

THE LIBRARY AS ENTERPRISE

The Waterford Public Library is committed to working with the Town of Waterford to provide support for the optimal operation of the Library. The Library will continue to explore fund development opportunities to enhance library programs and services. The Waterford Public Library ensures that its policies and procedures reflect its mission, goals, and values.

FY'18 Achievements:

- Successfully completed approval process for FY'19 budget
- Successful annual fund drive
- Grants/donations:
 - *Waterford Rotary* donation for children's materials
 - *Evelyn Carlson Widham Memorial Fund* – funded books and periodicals on local history
- Conducted on-going review of library general policies and procedures to ensure operational effectiveness and efficiency

Waterford Public Library
Annual Report – Adult Services
July 2017 – June 2018

As we completed our second adult Summer Reading program “Building a Better World” and entered the fall, this unique theme stayed with us and we built on it. This is what libraries are about and what we do. In adult services whether it be the quality of our customer service, the resources we make available, computer assistance, book recommendations or providing stimulating programs, we are *building a better world*.

In eastern Connecticut the CT Author’s Trail, another annual summer event, continued into its 9th year where customers pick up a passport at their local library and travel to other libraries in the region to have it stamped and to attend local author events. The trail ends in September at the Mohegan Sun for a grand finale where authors and travelers meet, have some fun, and win some prizes. Waterford continues to be a part of the trail by hosting a Connecticut author event each summer.

The fall began with the southeastern community gathering at Connecticut College to hear the 2017 One Book, One Region author Yaa Gyasi discuss her book *Homegoing*. Waterford once again took part in this regional read by hosting a scholar led book discussion event. As summer 2018 came around another One Book, One Region title was announced and Waterford again will take part in the discussion within our community.

Our regular monthly book discussions continue to be popular. Our daytime book discussion began another year of scholarly led discussions of books with complex plots and layered characters. We started a new Speculative Fiction book discussion series encompassing science fiction, dystopian and utopian literature combined with fantasy. This series is led by a University of Connecticut literature professor. A quarterly popular science book discussion series also continued in the fall led by a biology professor from Connecticut College. And in June a new monthly poetry discussion series called Poetry Potluck began.

For Money Smart Week in April we hosted a week-long personal finance series covering long-term care, social security, annuities and trusts, debt reduction, and reverse mortgages.

Also during the month of April Waterford took part in the CLA sponsored Passport program to promote Connecticut libraries by having participants pick up a passport at their local library, then travel throughout the state visiting other libraries, getting the passport stamped and picking up a prize. We had 140 participants in this program.

Throughout the year we had 138 programs covering a wide range of topics with over 1,800 persons in attendance: Road Scholar talk for travelers, opioid epidemic discussion, Feng Shui, Van Gogh, Black bears, one-woman performance of O'Neill and Williams plays, Van Gogh lecture, witches in Connecticut performance, horror writers, coin and currency collecting, health and dieting, a chocolatier, poets, authors, writing workshops, health topics, a chemical free home, we celebrated the Irish in March, finance in April, and gardening in May. A monthly Scrabble board game night was created in January and continues with regular attendees. And our film series also continues to do well.

We continue to have an annual Medicare enrollment event in the fall as well as a U.S. Passport fair event in the spring.

In September we began to use Eventkeeper, our new meeting room management software. This software interfaces with our website to show the library programs to the public and private meetings to staff.

Facebook continues to be the social media of choice for the library and we have 1,200 followers. We combined the adult and children's pages into one page and the public engagement has been tremendous. Our website, Eventkeeper, and Facebook keep our customers informed and up-to-date with what is happening at the library.

In the spring of 2018 we had two department vacancies which we filled. We were very pleased to welcome Kim Feraco and Shannon Henson as information/reference assistants.

We have the best library pages at the Waterford Public Library. They continue to do their job while maintaining honor society status. Two were hired early in the fall and we saw two graduate the following June. And again in late summer we will need to hire two more.

It's July again. We welcome another hot summer and another summer reading program. We plan events, have interesting lectures, show films, discuss and recommend books and engage with our community. The theme this summer is "Libraries Rock". We sure do!

Jill Adams

Department Head, Adult Services

Waterford Public Library
Annual Report – Children’s Services
July 2017 – June 2018

The Children Services department is an exciting and active area in the library that attracts customers of all ages! Whether it is helping a blended family seeking to explain adoption to their two and a half year old, or assisting an adult recovering from a stroke with the task of finding picture books to relearn the English language, the staff of the Children’s Department is there with knowledge, patience, and a smile. A big thank you goes out to our two part-time Children’s Services staff members, Kim Lehet who has been with us for many years, and Tyasha Pace who just joined the Children’s team this May.

This past year we had a substantial increase in the number of children’s programs offered which also correlated with a positive response in our program attendance. During the month of February, children had the chance to participate in our Winter Olympic Reading Program which rewarded those who accomplished challenges on a bingo card. A new program called “STEAM Ahead” encompassed topics in Science, Technology, Engineering, Art and Math for school aged children. The revival of two children’s book clubs took off and continues to grow in interest. Innovative motion and movement programming geared for the younger audience, including preschool dance parties, story time yoga, and creative movement programs, continue to attract millennial parents and caregivers who are looking for fun ways to incorporate talking, singing, reading, writing and playing into their daily activities.

Last summer, over 360 children participated in our Children’s Summer Reading Program and read nearly 5,000 books. The Teen Summer Reading Program consisted of more than 75 participants who read close to 700 books. The Waterford Public Library was also part of the National distribution of eclipse glasses for safe viewing of the 2017 Solar Eclipse which occurred in August. The Children’s Department team handed out 250 NASA certified viewing glasses to customers of all ages!

Taking into account current trends in children’s publishing and striving to provide early childhood educational resources to the youngest of preschoolers and their families, a conscious decision was made to double the size of the board book

collection. In addition, the newly acquired children's books are now shelved in one place in an attempt to improve collection access for our customers. These changes, along with other efforts, led to children reading more books this past year than the previous year. Next year, the picture book collection will also undergo change to incorporate thematic categorization, which will continue the goal of making the children's room a customer focused area.

Children's staff attended many community events such as Back to School Nights, the Waterford Harvest Festival and the Camp Harkness Open House. We also hosted several outside group visits to the library including the distribution of the Rotary Dictionaries to Waterford third graders as well as conducted multiple story times for Pre-Kindergarteners from the Friendship School.

At the end of this fiscal year I was able to attend the 2018 American Library Association Conference. It was very exciting to participate in workshops, view exhibits, network with other professional peers, and discuss best practices in libraries on a national level! This event has the reputation for being a top educational and networking opportunity for librarians. The theme this year was "Transforming our libraries, ourselves," which places emphasis on providing librarians with the tools to help libraries adapt, stay strong, and improve services despite tight budgets.

To summarize this past year, Children's Services has updated the collection, offered new and innovative programming for all ages and noticed double digit increases in Children's circulation for many months of the year. Kids and families are coming to the library, enjoying their experience, using our services, and going home to continue the magic of reading! It is an absolutely wonderful place to be!

Respectfully submitted,

Jennifer Smith

Department Head, Children's Services

Waterford Public Library
Annual Report—Technical & Circulation Services
July 2017 – June 2018

Dr. S. R. Ranganathan's fifth law of library science states, "The library is a growing organism." The library is shaped by community interests and needs; its collections grow or diminish as new formats are introduced, old ones become obsolete, hot topics turn into old news and old debates resurface as pressing issues. This is the normal life cycle of a library. However, in recent years other trends developed: we noticed that certain areas of the non-fiction section were underused while others remained robust. We observed a growing appetite for backlist genre fiction, regardless of format. These small and gentle trends collided and moved inexorably and inevitably forward with all the force of glaciers moving across a continent, leaving the landscape forever changed. In other words, the entire adult section on the main library floor needed to be shifted.

Shifting the adult fiction and nonfiction sections was a massive undertaking that provided unique opportunities. It allowed us to re-house popular Dewey non-fiction ranges into more user-friendly sections, as well as to provide signage within sections (such as home management and history) for more specific and often-requested sub-sections ("Cookbooks", "World War I & II"). Fiction and mysteries were given more and much-needed shelf-space, once we rearranged their locations on the main floor, with stairwells and the elevator shaft providing natural endpoints. Non-print was not forgotten: some shelf-space was reassigned to accommodate the Great Courses on CD, permitting us to expand the audiobooks area as a whole. Once non-fiction DVDs were re-united with their print counterparts, we were able to expand the DVD area and highlight our collections of operas and foreign language films.

Other changes this year include the assigning of a 2-week loan period to new large print books, making them consistent with new regular print books and increasing the turnover of this popular and robust collection. Additionally, e-magazines now supplement our digital collections of e-books and e-audiobooks.

While print is certainly here to stay, e-formats continue to be a popular alternative, especially for homebound or travelling customers. With all the changes that have taken place, we can proudly state that the Waterford Public Library is truly alive, a growing and changing organism that directly reflects our community and its values.

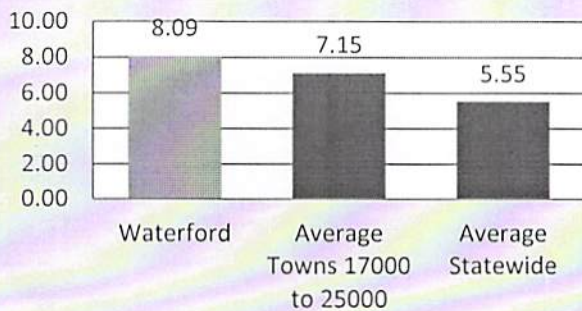
Laura Erickson
Head, Technical & Circulation Services Department

WATERFORD PUBLIC LIBRARY - FY'18 STATISTICS

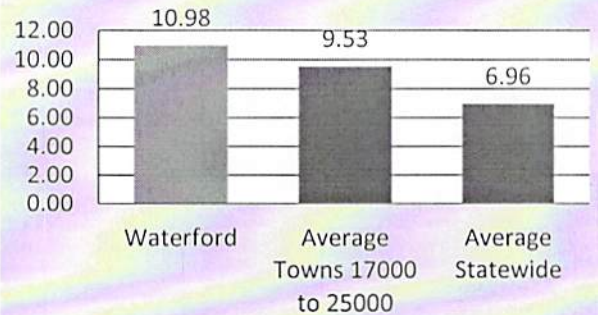
CHECK OUTS	
ADULT	
BOOKS	78,138
MAGAZINES	2,801
VIDEOS	29,858
AUDIOBOOKS	9,022
MUSIC CDs	2,812
MUSEUM PASSES	320
DOWNLOADS	8,200
GAMES/LAUNCHPADS	1,018
TOTAL	132,169
CHILDREN	
BOOKS	55,402
VIDEOS	6,016
AUDIOBOOKS	889
MUSIC CDs	552
TOTAL	62,859
TEEN	
BOOKS	5,741
GRAND TOTAL CHECK-OUTS	200,769
CHECK-INS	178,306
DOWNLOADS	
E-BOOKS	4,905
E-AUDIOBOOKS	3,058
E-MAGAZINES	223
E-VIDEOS	14
TOTAL	8,200
WEBSITE HITS	91,343
ONLINE SEARCHES	13,971
ADULT REFERENCE/INFORMATION	28,486
CHILDREN'S REFERENCE/INFORMATION	4,018
ADULT COMPUTER SESSIONS	18,054
CHILDREN'S COMPUTER SESSIONS	2,408
INTERLIBRARY LOAN	6,199
CUSTOMER DOOR COUNT	154,130
ADULT PROGRAMS	
SESSIONS	130
ATTENDANCE	1,935
CHILDREN'S PROGRAMS	
SESSIONS	272
ATTENDANCE	8,077
TEEN PROGRAMS	
SESSIONS	13
ATTENDANCE	180
COMMUNITY USE OF MEETING ROOMS	411

Connecticut State Library – Public Library Annual Statistical Report 2017
(latest available data)

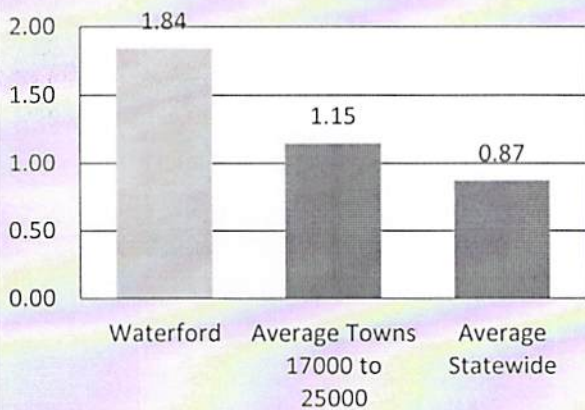
**Library Visits Per Capita,
FY2017**



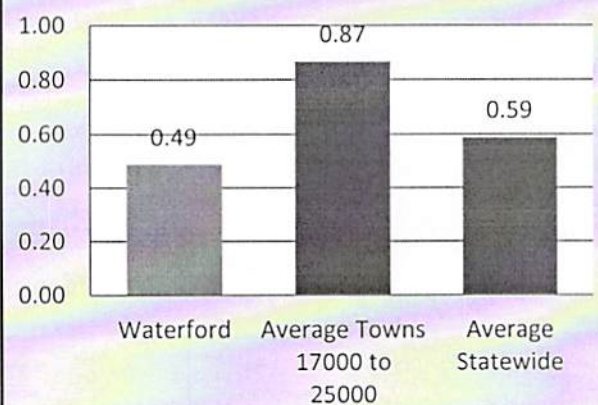
**Circulation Per Capita,
FY2017**



**Reference Questions
Per Capita, FY2017**



**Program Attendance
Per Capita, FY2017**



Hours Open in a Typical Week, FY2017



Number of Library Employees, FY2017



Library's Municipal Appropriation as a % of All Municipal Revenues, FY2017



**Town of Waterford
Public Health & Wellness
Report FY 2018**

The VNA of Southeastern Connecticut has served the town of Waterford since July 1, 1996. This is a continuation of the service provided by the Waterford Public Health Nursing Service. In September, 2016 the L+M Healthcare system affiliated with Yale New Haven Health bring the VNA into the YNHH family as the first licensed home healthcare agency.

Wellness Activities

Indigent Care	258 visits
4 Flu Clinics	178 shots
34 Blood Pressure Clinics	448 attended
42 Senior Center Clinics	352 attended
12 Nurse Managed Clinics	82 attended

Students from the UCONN School of nursing and the Three Rivers School of Nursing worked in collaboration with VNA staff to present programs. The nurse at the Senior Center Clinics also assisted in dementia screening for the “Open Doors” program.

Home Healthcare Program

Visits by:	# of visits
Nurses	7,495
Physical Therapists	3,679
Speech Therapists	295
Occupational therapists	1,110
Medical Social Worker	99
Home Health Aide	1,299
Total	13,977

Residents who wish to have more information about Home Healthcare Services may call the agency at 860-444-1111 ext. 215. When you are in your doctor’s office or the hospital it is necessary for you to ask for our agency by name, Visiting Nurse Association of Southeastern Connecticut. General questions may be directed to Mary Lenzini, President at ext. 301.

School Health Report

2017-2018

Waterford School District

The VNA of Southeastern Connecticut continues to provide health services to both students and staff of the Waterford School District. During the 2017-2018 school year, health services were also available to the students at the Solomon Schechter Academy. Some of the activities that took place are as follows:

Students Cared For/Screened	2016-2017	2017-2018
First Aid	14,635	14,948
Illness	12,556	13,584
Sent Home	1,940	1,778
Medication Given	7,692	7,369
Medications Prepared for Field Trips	996	977
Vision Screening	1,114	1,280
Hearing Screening	1,007	961
Scoliosis Screening	248	357
Specialized Health Care (i.e. diabetic care, respiratory treatments, g-tube feedings)	760	4,220 diabetic testing, colostomy care and G tube feeds 5.6 times the previous year

In addition to the daily assessment and care of ill students, the school nurses were available to provide 24 hepatitis B vaccinations and 233 flu injections to staff members in their individual schools.

The nurses also attended 122 meetings that pertained to the medical needs of their students.

The school nurse is a skilled professional who is available for a wide variety of both expected and unexpected health events. For more information regarding the school health services contact Leah Hendriks, School Health Supervisor at 860-444-1111.



**ANNUAL REPORT
PLANNING AND ZONING COMMISSION
FISCAL YEAR 2017/2018**

I. GENERAL OVERVIEW

The Waterford Planning and Zoning Commission is responsible for land use planning, regulation and coordination through the standards and requirements established in the Subdivision and Zoning Regulations.

The Commission provides staff for the Zoning Board of Appeals, the Economic Development Commission, the Conservation Commission and the Design Review Board. Additional assistance is provided to the Board of Selectmen, RTM, and others, concerning land use matters affecting the Town.

During Fiscal Year 2017/18 the Commission held 18 regular meetings and 2 special meetings to consider 16 applications.

Total fees received from miscellaneous fees and applications of the three land use commissions was \$23,865.50. This amount includes \$15,120.00 for Zoning Compliance Permits.

II. DEVELOPMENT ACTIVITY

Residential Development

No residential subdivision applications were approved.

Nineteen zoning compliance permits were issued for the construction of new single-family homes.

Commercial Development

Commercial development was approved in various areas of Town.

- 49 Boston Post Road – Office Building
- 377 Mago Point Way – Seasonal Outdoor Entertainment
- 132 Cross Road – Crossfit Gym
- 1000 Hartford Turnpike – Municipal Complex Renovations
- 171 Rope Ferry Road – Multi-Family Facility with Affordable Housing
- 122 Bloomingdale Road (Williams School) – Tennis Courts
- 819 Hartford Turnpike – Commercial Redevelopment – Verizon Store

Municipal Projects

III. ZONE CHANGES AND REGULATION AMENDMENTS

- Agri-tourism Regulation Amendment
- Multi-Family Regulation Amendment
- Comprehensive Amendments to Subdivision Regulation & Sections 1, 3, & 25 of the Zoning Regulations
- Housing Opportunity District Regulation and Map Amendment
- Poultry & Rabbit Regulation Amendment
- School Bus Parking Regulation Amendment

IV. CONSTRUCTION IN THE COASTAL BOUNDARY

- 1 & 3 Beach Street East – Renovation of Existing Structures
- 56 Windward Way – New Home Construction

V. OTHER

- 161 Waterford Parkway North – Annual Carnival

MEMBERS

Joseph Auwood, Chairman
Joseph Bunkley, Chairman, Secretary
Susan Stotts, Secretary
John Bashaw
Gregory Massad
Joe DiBuono

ALTERNATES

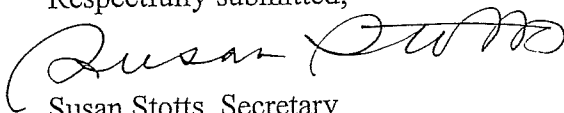
Edwin Maguire

STAFF

Abby Y. Piersall, AICP, Planning Director
Mark Wujtewicz, Planner
Maureen FitzGerald, Environmental Planner
Thomas Lane, Zoning Official

Carol Libby, Office Coordinator
Dawn Choisy, Secretary I

Respectfully submitted,



Susan Stotts, Secretary
Planning and Zoning Commission



TOWN OF WATERFORD CONNECTICUT POLICE DEPARTMENT



ANNUAL REPORT FISCAL YEAR 2017/2018

**“TO PROTECT AND SERVE THE PUBLIC, PREVENT CRIME, AND PROVIDE
PROFESSIONAL LAW ENFORCEMENT SERVICES TO OUR COMMUNITY.”
– Waterford Police Department Mission Statement**

WATERFORD POLICE DEPARTMENT FY 2017/2018 ANNUAL REPORT



INTRODUCTION

During Fiscal Year 2017/2018, under the guidance and direction of the Board of Police Commissioners and Chief Brett Mahoney, the Waterford Police Department (“the Department”) continued to fulfill its motto, *“In the Community Interest”*. The Waterford Police Department is a community oriented police agency, most of the current Waterford Police Officers live and pay taxes in the Town of Waterford. The Department provides a wide variety of programs, services and community educational initiatives. As a professional police agency, the Department stays current with changing state mandates while staying abreast of and preparing for the rapidly changing cultures in American law enforcement. For the first time since 1984, the Waterford Police Department increased its staff complement of 47 sworn Officers to 49 sworn Officers.



The Board of Police Commissioners is comprised of (L-R alphabetically) members William Auwood, Mark Gelinas, Marge Poullos, Chairman Thomas “Tony” Sheridan and First Selectman Daniel Steward.

Chief Mahoney meets every monday with the administrative team of the Waterford Police Department to look at the state of the Department’s budget, and to assign and update tasks. The Administrative Team consists of Patrol Services Lieutenant David Burton, Administrative Services Lieutenant Stephen Bellos, Investigative Services Lieutenant Timothy Silva, Training Sergeant Marc Balestracci, and Office Coordinator Marlena Montgomery. Staff Meetings are held throughout the year with all Lieutenants and Sergeants to discuss Departmental needs, training issues, Department morale, and personnel and equipment needs that may arise.

Uniformed Crime Report (UCR Report)

The Uniformed Crime Report (UCR) represents FBI statistics kept for each town and city in the United States and developed from incident reporting by the police department. The UCR indicates only what the FBI considers serious crime, and a crime index number is assigned based on the activity. The UCR is a year behind because of the time it takes to gather criminal information, the newest UCR report is 2017. Larceny is the number one offense in the Town of Waterford.

Waterford, Connecticut Crime Index Rating: 441

The New London County crime reporting index rating is 4,232. Waterford is 10.4% of total activity for New London County. New London County is made up of 24 municipalities and 2 tribal nations.

Waterford, Connecticut Crime Solve Rate: 74.8%.

The New London County average is 33.5%.

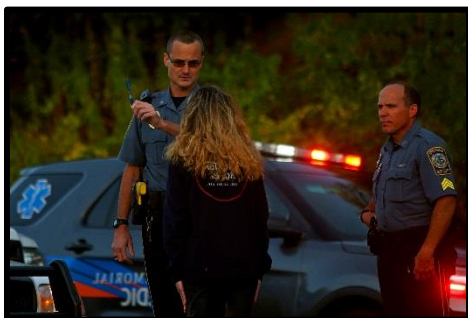
During Fiscal Year 2017/2018 the following items occurred:

- Shared cell, detention, and processing space with the East Lyme Police Department continued.
- Community outreach efforts were stressed, please refer to that section in the annual report.
- In December, Officer John Bunce was assigned to the Electronics Crimes Task Force headed by the United States Secret Service.
- In January, Officer Michael Fedor was promoted to the rank of Sergeant.

- In March, a single bullet was found in the Clark Lane Middle School, prompting a lockdown of the school.
- In March, Waterford Police Department K9 Ike retired.
- In March, Officer Todd O'Connell was promoted to the rank of Detective.
- Also in March, Officer Ryan Spearrin was assigned as the Traffic Officer for the Waterford Police Department.
- In April, Sergeant Michael Fedor re-started the Waterford Police Department "Neighborhood Watch" program, please refer to that section in the annual report.
- In April, the Waterford Police Department launched the WPD app for smart phones which allows our community to communicate with us more directly.
- Additionally in April, Sergeant Dana Seymour retired after a multi-decade law enforcement career.
- In May, the Chief of Police and Superintendent of Schools conducted "School Safety Forums" that let parents at each Waterford school know how the schools and police would react in case of an Active Shooter or other type dangerous situation.
- Also in May the Police Department investigated the death of a five year old in a vehicle in Quaker Hill. That case ultimately led to an arrest which will be included in next year's annual report.
- Furniture replacement – Phase three of a three step plan was approved by the RTM, allowing for furniture and flooring in the Records area, interview rooms, Traffic office, and Administrative offices.
- General building repair – Painting continued by both the Waterford Board of Education employees and inmates from the Corrigan-Radgowski Correctional Institution. Numerous other repairs were done throughout the year to the twenty-six year old police building.

During FY 2017/2018, efforts continued to be made toward regionalizing public safety responsibilities with neighboring communities, including the Southeastern Connecticut Marine Patrol, the Waterford/East Lyme Harbor Management Patrol and the sharing of Waterford's communications infrastructure with the City of New London and Coast Guard Academy Police Department. The Town of Waterford continued with Groton Town, Groton City, Ledyard, and Stonington's Police Departments to form the Regional Community Enhancement Task Force (RCETF), to combat the steadily growing opiate overdose issues and associated crimes (larcenies, burglaries, prostitution, etc.) Towards the end of the fiscal year this unit split, and Waterford focused on working more with New London and East Lyme, as the Thames River represents a natural barrier, and more activity was found amongst those three municipalities. The Towns of Waterford, New London, Montville, and East Lyme continue to work towards a regional animal control facility.

PATROL SERVICES



The fully uniformed police officer in a police car is usually the first image a person pictures when thinking of law enforcement. This same image is almost always the first impression and contact a member of our community has with the Waterford Police Department.

Patrol Services, the largest of all the services the Department provides, coordinates and implements community policing and enforcement activities for the Town of Waterford. The Town is broken into 3 separate patrol zones or beats, identified as Zone Alpha (A), Zone Bravo (B), and Zone Charlie (C). Zone A and C are made up mostly of community based areas from residential neighborhoods, parks, beaches, and schools. Zone B houses the Town's largest retail developments and a youth facility that caters to troubled juveniles. Zones A and B share resources to cover the necessary call volume while Zone C (Quaker Hill) has an officer dedicated to that patrol area.

Patrol Services is organized into four platoons (days, evenings, midnights, and swing) with the number of officers assigned to each platoon varying based on the activity occurring on each shift while maintaining the budgetary guidelines of the Town. The platoons are designed to meet the mission of the Department. Patrol Services are led by Lieutenant David Burton, who oversees six Sergeants and twenty-six Patrol Officers. During the fiscal year covered in this report, and for the first time since 1984 two additional Officers were added to the Police Department.



Lieutenant Burton

Patrol Services provides service to nearly 20,000 residents and a population that swells to more than 80,000 during the daylight hours. The Town of Waterford has numerous wooded areas, and is a shoreline community, which the department must use specialized equipment to navigate. The presence of a large number of retail establishments, along with a nuclear power facility, a racetrack, two interstate highways and railway system, a town beach and State parks combine to keep Waterford Police Officers busy throughout their shifts. All of these areas are patrolled through the use of 20 marked and unmarked patrol vehicles equipped with Mobile Data Computers (MDCs), 4 All Terrain Vehicles (ATVs), 1 Regional Marine Patrol Boat, 2 jet skis, 3 bicycles, a mobile command vehicle, and 3 HMMWVs (HumVees, obtained through military surplus). Patrol Services continues to mark its police patrol vehicles with a "black and white"

color scheme to reflect a more traditional police service while capturing the essence of community policing.

In the 2017/2018 fiscal year, the police department handled approximately 39,834 calls for service. Patrol Services deals with a wide variety of calls, ranging from criminal investigations and civil disputes to assisting people who need different services such as medical, psychological, and/or financial resources. In addition to these duties, Officers perform security checks of businesses and residences, conduct security walk-throughs of the 8 public schools and 1 private school, locate wanted persons, and enforce traffic offenses, including DUI investigations. They also assist the public with non-criminal situations, missing persons and juvenile runaways, and have added the ability to deploy nalaxone to combat the rise in opiate related deaths.

All of this activity is documented in written reports which assist officers when presenting testimony and evidence in court. Every time a police officer handles a call, the officer is committed to providing the best service with confidence and pride.

Patrol Services works cooperatively with other law enforcement and governmental agencies, non-profit groups, including Senior Services, Emergency Management, Youth Services, Recreation and Parks, the Department of Children and Families, and Safe Futures (which provides domestic violence counseling services). These types of partnerships have allowed for the continued regional Southeastern Connecticut marine patrol which provides maritime safety, equipment, and training while lowering individual department costs through sharing.

The Department, partnered with the State of Connecticut, continued to utilize Drug Recognition Experts (DREs) in the region. Patrol Services has two (2) nationally recognized DREs who provide expertise in targeting the crime of Driving Under the Influence to include Drugged driving. The DREs also provide regional training for a program known as “ARIDE”, which teaches patrol officers the signs and cues necessary to identify and arrest persons operating motor vehicles while under the influence of drugs, which has had a larger impact with the medical Marijuana legalization. Numerous Waterford Officers have attended ARIDE classes and more are scheduled.

During the 2017-2018 fiscal year, the patrol division had the following activity:

Reported Incidents requiring case numbers (criminal/non-criminal)	2,913
Total Arrests	1,252
DUI Arrests	114
Narcotics Arrests	97
Warrants Served	292
Traffic Stops (includes infractions, misdemeanors, and written warnings)	3,590
Larceny/Shoplifting	382
Nalaxone uses	16

The continued support of the Crisis Intervention Team (CIT) assists with the understanding of emotionally disturbed people (EDP) on the street. The CIT program changed the required forms for referring an EDP to the hospital for evaluation, which resulted in a more streamlined

documentation process for the patrol officer and a more consistent assessment of the patient for the hospital staff.



The Department continues to partner with the Yale New Haven Health Care system at the Lawrence and Memorial Campus in New London, to obtain life saving prescription medication known as Nalaxone that combats the effects of opiate related symptoms. Officers on patrol are often closer and have the ability to be first on-scene to these types of calls. Officers have deployed this medication numerous times since its implementation in late 2015. Since the implementation of this program the potency of street drugs has continued to increase which has resulted in Officer

exposure to the effects of these opiate related drugs. The region's law enforcement worked with the States Attorney Office to implement policy changes to make the officers safer, and the Waterford Police Department purchased equipment that minimizes officer exposure to hazards. These changes provide a safer environment for the officer and reduce our exposure to increases in workers compensation costs.

MARINE PATROL



The Town of Waterford Police Department and the Town of East Lyme Police Department continue to operate a regional patrol. Towns both share responsibility with staffing, maintenance and fuel costs. The Southeast Marine Patrol vessel patrols the navigable waters of both communities to include the Niantic River, Niantic Bay, Long Island Sound, Fishers Island Sound and the Thames River.

The Southeast Marine Patrol is available for service calls year round and staffed by one Waterford Officer and one East Lyme Officer on various weekdays, weekends and holidays from Memorial Day to Labor Day.

For the fiscal year 2017/2018, the Southeast Marine Patrol conducted sixty-four patrols totaling over three hundred hours. The Southeast Marine Patrol conducted one hundred thirty seven recreational boating inspections during these patrols. The Southeast Marine Patrol responded to

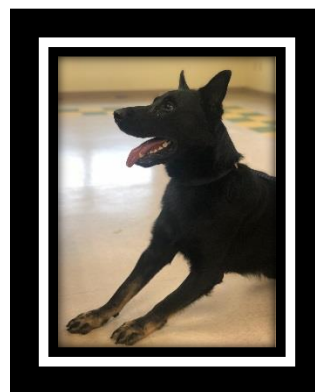
and assisted seven disabled vessels, three overturned vessels with people in the water and one vessel that had run aground.

Scheduled maintenance for the Southeast Marine Patrol vessel is in the spring and fall. The spring maintenance period consists of power washing the hull, painting as required and preparing for the summer boating season. In the fall maintenance consists of servicing the vessels outboard motors, power washing the hull and preparing for colder weather.

As Waterford Police Department's representatives, Lieutenant Burton and Sergeant Pettigrew participated in monthly meetings of the New London Marine Group regarding the safety and security of the maritime environment for the areas of Long Island Sound and the Port of New London. Through the New London Marine Group, the Eastern Marine Patrol was awarded a Federal share \$24,000 Marine Unit maintenance / sustainability Port Security Grant through FEMA. This grant performance period expires September 2019.

As the Regional Dive Team Commander, Lieutenant Burton coordinated five call outs for search and rescue or evidence recovery operations. These incident call outs included submerged vehicles, ice rescues and victim recovery. Waterford Police personnel also participated in six training dives throughout the year.

K9 UNIT



The 2017/2018 fiscal year was a success for the Waterford Police Department's K9 unit but also one in which the unit experienced some change. Longtime K9 handler and NAPWDA Trainer/CPWDA President Officer Lane and his partner K9 Ike retired during this time period. With this retirement Officer Flanagan and his K9 Partner Tonka are now the senior K9 team. This was a big loss for the unit but the vacancy was filled by Officer Epps and K9 Neo who hit the road in January of 2018 after an intense three month training period. The team has proved to be very capable having many successful deployments in their first year on the road.

The K9 unit continues to provide support to Patrol Services and Investigative Services. This includes searches for missing persons, locating stolen items, conducting narcotics searches, and apprehending wanted suspects. The K9 unit also provides a high level of officer safety by searching buildings and areas where criminals posing a high risk of danger may be concealed. During FY 2017/2018, the K9 units provided assistance to outside agencies such as other area police departments, Connecticut State Police Statewide Narcotics Task Force, and the Regional Community Enhancement Task Force.

K9 Tonka and Officer Flanagan: This team continues to stay active on road and had numerous narcotics arrests/seizures during the 2017/2018 FY. During the summer of 2017 the team was called into work from off duty to assist patrol with a dangerous fleeing suspect who was involved in a physical altercation with Officer Fredericks and Sgt. Reed. WPD patrol units kept a strong perimeter while K9 Tonka and Officer Flanagan tracked the suspect throughout a heavily wooded area. After a lengthy foot pursuit, K9 Tonka and OFF Flanagan with the assistance of various other agencies, apprehended the subject in a residential building. In a separate incident in November of 2017, K9 Tonka and OFF Flanagan assisted NLPD in the apprehension of a murder suspect that had fled and attempted to conceal himself in a residential apartment.

K9 Neo and Officer Epps: K9 Neo is a German shepherd / Belgian Malinois mix with endless energy and a tremendous will to work. As OFF Epps and K9 Neo adjust to life on patrol they have had many early successes. In one such incident the team responded to a domestic violence incident on Willow ST during an evening shift in May of 2018. In this case the male suspect fled out the back door of the residence prior to police arrival. Officer Epps deployed K9 Neo for a track and successfully located the male suspect hiding in some vegetation several blocks away. In another incident which occurred in the summer of 2018 Officer Epps and K9 Neo assisted investigative units with a bank robbery investigation. K9 Neo was deployed into a heavily wooded area for an article search and he successfully recovered a large quantity of currency which had been taken during the bank robbery in Groton, CT.

Both K9 teams are certified by NAPWDA and CPWDA in patrol and narcotics. Both K9 units continue to participate in public K9 demonstrations and community events throughout the year at various events/locations to include safety fairs, Camp DASH, Waterford's annual Harvest Festival, nursing home visits, and school visits. The teams routinely attend Chris Gamble's Waterford High School Criminal Justice Class for a two part demonstration (one part is a practical demonstration and the other part is done in the classroom). The teams also participate in the youth CHALLENGE education program sponsored by the Waterford Youth Services Bureau and attends each elementary schools CHALLENGE graduation.

INVESTIGATIVE SERVICES



Investigative Services is comprised of Detectives, Investigators, School Resource Officers and Task Force Officers under the supervision of a Detective Sergeant with oversight from a Lieutenant. The Investigative Services Unit is responsible for investigating major criminal incidents within the Town of Waterford, along with state and national cases that have ties back to Waterford. The Investigative Services Unit routinely works with other agencies to investigate cases that have crossed jurisdictional boundaries. The Investigative Services Unit conducts necessary background checks for pistol permit applications as well as conducts weapons compliance investigations on persons prohibited from possessing firearms, and addresses checks

sex offenders. Investigative Services is charged with vetting any person or organization that conducts door-to-door sales of goods or services within the Town's borders. Once vetted those who have passed the process, are issued permits to show residents that these vendors are within compliance of the Town Ordinance.



Lieutenant Timothy Silva

During FY 2017/2018, Investigative Services was comprised of the following officers: Lieutenant Timothy Silva, Detective Sergeant Edward DeLaura, Detective Morgan, Detective O'Connell, Investigator Nicolas Surdo and Investigator Matthew Fedor.

Investigative Services were responsible for the following cases in FY 2017/2018:

Burglaries (Residential and Commercial)	10
Fraud/Larceny	4
Sexual Assaults	9
Narcotics Investigations	11
Pistol Permit background	90
Untimely or overdose deaths	3
Robberies	1
Assists to Other Agencies	8
State Weapons Compliance	6
Vendor Permits	30
Suicide Investigations	3

The School Resource Officers (SRO) are present in the school system all year with an officer assigned full time to both the Waterford High School and the Clark Lane Middle School. These two officers also cover the Town of Waterford's three elementary schools, and two magnet schools as needed.

The SRO's are responsible for school-based investigations, coordinating school based education programs (i.e. Youth Promise, Freshman Seminars and Health Class Seminars). They are responsible for working in cooperation with Waterford's Juvenile Review Board and reviewing all juvenile arrests that may not have to enter the juvenile court system. They also coordinate with the Department of Children and Families, Waterford Youth Service Bureau to develop and realign mentoring programs, diversionary options for all youthful offenders.

The officers address school security concerns to include the coordination and monitoring of lock down drills, fire drills, shelter in place and evacuation drills.

All juvenile cases that the Waterford Police Department investigate are forwarded to the two SROs for review. Once the review was complete, these officers process those case reports for their final destinations, to include juvenile court, diversionary programs, and the records division for storage. During the summer months when school is not in session, these officers return to the Patrol Division.



Officer Steven Whitehead



Officer Cynthia Munoz

Investigative Services oversees the Officer assigned to the State of Connecticut Cold Case Squad, which continues to investigate and solve murders closed long ago by their respective police departments. The Southeastern Connecticut Cold Case Squad continues to investigate the homicide case of Kyle Seidel.

TASK FORCE OFFICERS

Safe Streets Task Force

Investigative Services oversees the Officer assigned to the FBI Safe Streets Gang Task Force. The mission of the task force is to identify and target for prosecution criminal enterprise groups responsible for drug trafficking, money laundering, alien smuggling, and crimes of violence such as murder and aggravated assault.

Connecticut State Police – Statewide Narcotic Task Force – Eastern District

Investigative Services oversees the Officer assigned to the Statewide Narcotics Task Force (SNTF). SNTF utilizes a regional approach to combatting drug trafficking organizations through the investigations of the sale and use of illegal substances by taking Law Enforcement Officers from neighboring communities to conduct drug and human trafficking investigations. Officers assigned to SNTF are sworn in under the State Police and are provided powers of arrest for the entire State of Connecticut. Agencies who have officers assigned to this task force are able to share resources such as personnel and equipment while maintaining a fiscal responsibility to the taxpayer. Additionally, Town's receive funds through the sale of items lawfully seized as a result of these investigations.

Task Force Operations/Results

During the fiscal year represented in this report the two officers assigned to the Safe Streets and Statewide Narcotics Task Forces have conducted and seized the following:

- 17 Search and Seizure Warrants Served
- 50 Arrests
- 7 Cars Seized
- 3 Firearms Recovered



During the course of the various investigations, officers seized various amounts of marijuana, MDMA (Ecstasy), Suboxone, cocaine, heroin, fentanyl, and steroids. Additionally the group has seized several thousands of dollars in cash as proceeds from the sale of these illegal substances. In addition to the items listed above, a task force officer's investigation assisted with the identification of a suspect in a series of sexual assaults and a burglary through the seizure of a vehicle in a narcotics case.

CHAPLAIN PROGRAM

The Waterford Police Department continues to utilize the Chaplain program, which has become an integral part of the Police Department. There are four volunteer Chaplains (five shown) who assist our community and employees in times of illness, injury, or death.

One volunteer Chaplain is on call for a one week period, with a second as a backup. A main function of this unit is to respond with officers in the delivery of death notifications within our community. Department Chaplains visit employees and family members in local hospitals and can assist in funerals. This non-denominational Chaplain program is made up of community rooted volunteers without cost to the department. The Chaplain program has also provided funeral services and other religious services for people in the Waterford Community, as after the family deals with the Chaplains they realize what a fantastic service this provides.



ADMINISTRATION



Records Department The Waterford Police Department Records Department is staffed by Dorrie Robinson, Joyce Brown, and Valerie Tremblay. The Records Department is tasked with all records for the Police Department, along with numerous requests for services, which are listed below. They are often the first point of contact for the Police Department and are a tremendous asset to the Police Department.

The Administrative Services section of the Police Department is headed by Lieutenant Stephen Bellos, and encompasses the Records, Training, Court and Evidence segments of the Waterford Police Department. Lieutenant Bellos is also the Emergency Operations Manager for the Town of Waterford.



Lieutenant Stephen Bellos

The Records Department was responsible for the following transactions during FY 2017/2018:

Tickets Entered (written warnings, summons/infraction, parking)	3,329
Freedom Of Information Act Requests	304
Insurance Requests	428
DOC/Court/DCF/Other police department requests	668
Motor Vehicle Accidents (data entry/MUCC)	1081
Patrons Assisted at Lobby Window	1823
Warrant Data Entry	468

Department Policies and Procedures were created, updated, and/or reviewed over the past year to include the signing of a MOU with the regional narcotics task force.

Criminal Justice Information System (CJIS)

Continue to participate in a training program for the Department's CJIS system, including an ongoing review of policies and procedures.

Freedom of Information

Reviewed the Freedom of information Act requirements and requests for department information and conducted ongoing compliance reviews of records and warrant activity.

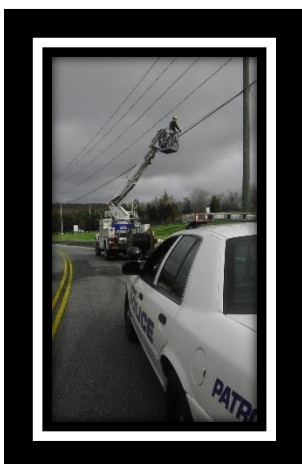
Dominion/Millstone

Coordinated Waterford Police Department participation in Millstone Force on Force drills and participated in Millstone Work Group meetings regarding security and activity.

Schools

Participated in meetings to assist with the Waterford Country School youth and police interaction; conducted voting/primary day safety review and reviewed and worked with the Waterford Public Schools Superintendent's office for the annual safety procedure for the Waterford Public Schools.

TRAFFIC SERVICES



**Traffic Officer
Ryan Spearrin**



In March of 2018 Todd O'Connell was promoted to the rank of Detective, with Officer Ryan Spearrin taking over the Traffic Officer position. Even with the change, the traffic officer continues to make roadway safety for residents and visitors its main priority. The Traffic Officer continues to use an unmarked vehicle to conduct more effective motor vehicle enforcement in an effort to observe normal traffic patterns and operator behavior in response to residents' complaints. The Traffic Officer additionally monitored parking violations at schools and on public roads, issuing parking tickets when needed.

The Traffic Office coordinated and oversaw 17 special events, which occurred on town and state roadways in Waterford during the year, increasing from last year. These events included road races, motorcycle parades and other charity fundraisers that required permits. The permits required coordination between the event coordinator, fire-police, the traffic office and the DOT. Coordination with neighborhoods due to overflow from Ocean Beach on New London occurred during some summer weekends, and follow up by the Traffic Officer ensured that resident's complaints were acted upon, resulting in better traffic flow during these busy times.

The Traffic Officer routinely works with the Department of Public Works (DPW) for road construction projects in town to ensure traffic and pedestrian safety. Due to the increase in road construction and lane restrictions on Waterford Roadways, the Traffic Officer monitors the work areas to ensure safety for roadway crews and no unnecessary travel restrictions for motorists. A few of the larger projects reviewed and coordinated included the gas line installation on Fog Plain Rd, Clark Lane and many side streets. Traffic monitoring, control and ongoing coordination for these long term projects will continued throughout 2018.

The traffic office coordinated highway safety grants offered through the State Department of Transportation (DOT). These grants included; Driving under the Influence (DUI); “Click it or Ticket” Seatbelt Safety; and Distracted Driving. The grant funds awarded by the Highway Safety office offset the costs of the department’s initiatives in these areas by more than \$20,000 in FY 2018. DUI, seatbelt, and equipment checkpoints were conducted throughout the year using an undercover “spotter”.

The Traffic Officer worked with vendors to bring in new Speed Control and Speed Calming Technology to the town. The newest item is a Speed Radar Sign, which WPD was chosen to BETA test the newest equipment. This device will be placed on Waterford Roads to display speeds as well as collect data. The Traffic Officer was also able retrofit an older, larger speed sign which will be installed for the same purpose.

Using new Radar Recording Technology, the Traffic Officer conducted 38 Speed Studies on Waterford Roads. The speeds studies were a result of resident complaints as well as requests from the Town. Enforcement action was taken on the roads, which showed unsafe vehicle speeds. The Traffic Officer continues to attend training on Roadway, Pedestrian and Bicycle Safety to ensure Waterford Roadways are safe for everyone.

TECHNOLOGY



Technology is and will continue to be a major part of the Waterford Police Department due to the changing landscape of criminal investigations as well as the need to share information with the other law enforcement entities and the public in a more efficient manner. Information technology is used in every facet of the police department, from the patrol investigations and motor vehicle accident reporting to records retention, evidence processing and detective investigations.

The Waterford Police Department works cooperatively with the Emergency Communications Center and Board of Education Information Technology Department to locate the best options

available for the purchase and implementation of technology related products. These decisions are then presented to the Town IT Committee, which has been very supportive of the Department's efforts in this area. This approach allows for new technologies to integrate seamlessly with the existing Town infrastructure while being presented to in a manner that allows for a larger scale plan to be developed. Technology continues to increase faster than the Police Department can keep up and lease options have been used in conjunction with cloud based technology to stay current. The Department has implemented an in-house technology team that includes officers, administrators, and IT professionals. The goal is to research and review software and products that can make existing processes more efficient and less time consuming.

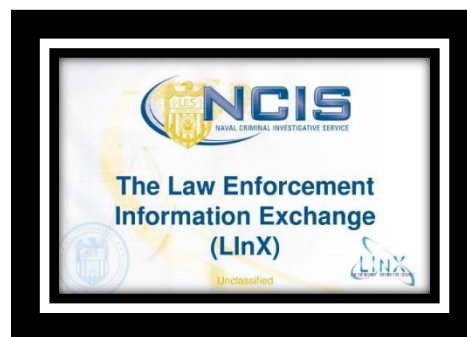
The Department has used technology for the timely release of required information through social media and scanning documents directly to media sources which build trust within the community. These same processes also allow for better information sharing between law enforcement agencies giving us twice the impact for the same price. The Department continues to seek different ways to upgrade its systems and they policing is conducted. The inclusion of in-car video for patrol officers has been completed and become a valuable asset in with court related documentation, investigative leads, and building trust within those we police. The agency also has updated its mobile computing platform to a tablet style device, which allows for direct entry of data into our records management system and added the future functionality. The new tablet platform will allow growth into the field of form development for data entry with predetermined selections for quick and easy completion.



The Police Department continued to use its crime mapping component (Crimereports.com), which remains available to the public, accessible through the Police Department website. This allows the public to search what crimes have occurred in their neighborhoods, as well as reviewing car stops, other calls for service, and sex offenders in town.

The Police Department continues in its efforts to regionalize with neighboring communities in various areas, one of which is communications/dispatch. Crime is not contained within geographic boundaries, and criminals do not care what town they are in when they commit crimes. The Department seeks to combat this by using technology that combines two municipalities. The Chief of Police and Communications Lieutenant continue to periodically meet with representatives from New London to explore merging the two dispatch centers; information technology is at the heart of this venture.

The Department continues to use the Naval Criminal Investigative Services (NCIS) “Linx” database, which allows Waterford officers to review police records from fifty other municipal and state police agencies in New England and over one thousand four hundred agencies nationally. This consistent flow of information, and the ability to retrieve incident and arrest information instantly from across the State and nation, has dramatically changed the way officers investigate and solve crimes.



The Police Department continues to engage our citizens with social media, allowing them to learn what the Police Department does on a daily basis, and who our officers are. The Department maintains a website, waterfordpolice.org, a twitter feed, @waterfordpolice, and a Facebook site with over 11,250 users, facebook.com/waterfordpolice. Through these various outlets, the Waterford Police Department has solved numerous crimes and reunited victims with their property. We have also showcased community events and everyday heroes that “do the right thing” in the town. We feel that by use of these outlets we have not only engaged the citizens we serve to assist us in solving crime, but grown closer to them as well. We have included posting pictures of wanted persons to increase our warrant clearance.

TRAINING



Training is not only required by state mandate, but is essential for officer development. Training also benefits the officer, agency and town in defense of litigation as it demonstrates that we have provided the required training and have been proactive in getting our officers advanced training in critical areas as well. As new societal issues become a part of law enforcements response, the training of officers in these areas also provides for a better service to the people we serve. In addition to the required police training, the training department is involved with and coordinates many other functions as well to include community outreach, recruiting, entry level testing and others.



**Training Sergeant
Marc Balestracci**

In July of this year, Sgt. Marc Balestracci was assigned to training as Sgt. James Dimmock retired. Sgt. Balestracci is under the supervision of Lieutenant Stephen Bellos.

Since July, the department has begun utilizing in-house training videos to provide new and refresher type roll call trainings. The videos, filmed and edited internally, allow free training and updates to every Waterford officer. They also allow the department to correct deficiencies when they occur with minor issues.

Training has also focused on recruitment as our agency, like many others, has seen significant decreases in candidates interested in law enforcement. Our agency now attends recruiting events to educate and draw interest to our organization when openings occur.

We have also reached out and started the process of building better relationships with seniors in the community. Collaborating with Waterford Senior Services, the Waterford Police Department has several efforts moving forward such as educational and informational functions, Alzheimer family programs and other service related partnerships.

The Training Sergeant also coordinates the hiring and 400 hour field-training program of new officers. Our agency hired four new officers in 2018 who either attended the police academy and/or transferred in from outside departments.

Training is also a significant time and financial expense for several reasons. Officers must receive the required training when available, oftentimes falling on scheduled days off or on shifts that are not their assigned working hours. Due to the lack of classes being offered at the police academy, officers are attending trainings at locations all over Connecticut and Rhode Island. This travel adds time and cost to the training overtime budget. With new mandates being issued for training and the lack of courses offered, the need of training in-house instructors has become a focus moving forward.

Each year, approximately 1/3 of the agency must attend the three-year recertification training course offered through the Law Enforcement Council. As Connecticut officers are required to obtain 60 hours of in-service training instruction every three years, this course provides 40 hours towards reaching that requirement. In addition, officers must receive 9 hours of firearms training in that same time period. Officers who possess a patrol rifle require additional training time as well.

To complete officers mandated training and to prepare for future training concerns, we focused on several classes that we feel benefit the town, agency and officers. Classes such as: Autism Awareness, Use of Force Liability, Advance Crime Scene, Effective Police Interactions with

Youth, Method of Instruction, Countering Violent Extremism in Schools, Preventing Domestic Violence Liability, Opioid Scene Safety, Officer Safety and Wellness and Commercial Vehicle Crash Investigations to name several of the courses that were attended by officers at varying levels within the agency.

Each year, approximately 1/3 of the agency must attend the three year recertification training, which requires every Connecticut Police Officer to obtain sixty hours of in-service instruction. Our officers attend a forty hour recertification program, provided by the Law Enforcement Council, that covers twenty-eight mandated hours as well as twelve elective hours. We also are required to provide nine hours of Firearms Training (pistol). Officers that are issued rifles also complete a separate rifle qualification. Three of the “Firearms” hours are mandated as Use of Force training. We provide two firearms range sessions yearly, one the annual qualification session and one a low light session. This year Officers were allowed to purchase their own rifles, which must be maintained and trained as if they are WPD weapons. This increases the amount of patrol rifles on the street, and allows the Department owned rifles to be turned over to other Officers who were not previously assigned.



In addition to the recertification mandates, there are several areas of training that are required to receive refresher training, such as Use of Force instructors, Weapons Armorers, manufacturers such as TASER, and the Connecticut On-line Law Enforcement Communications Teleprocessing (COLLECT).

To complete officers’ mandated training requirements, we focused on several classes that we feel benefit the Town, Officers, and Agency. Classes such as Interview & Interrogation, Advanced Roadside Impairment Driving Enforcement (ARIDE), and High Visibility Enforcement (HVE) are examples that satisfy training hours and benefit the agency by increasing detection and enforcement productivity.



After completing an in depth hiring process, we hired Officers Wilfred Blanchette IV and Nicholas Swarr. Officers Swarr and Blanchette graduated from the 360th Police Academy Recruit class. After their graduation, they both completed a minimum 400-hour Field Training and Evaluation Program, pairing them with a certified Field Training Officer (FTO) to learn and demonstrate proficiency to allow for their certification as a Connecticut Police Officer.

COMMUNITY SERVICE OFFICERS

In 1991 the Police Department moved into a new building, which for the first time was separate from the dispatch center. This meant that there were times when the new building could be unattended. In the past, if a member of the public came to the police facility, they were met with, at a minimum, a dispatcher. The migration to the new building removed this ability and required a sworn officer to be stationed in the police building to meet with the public or monitor a prisoner that was being held for court. This problem gave birth to the Community Service Officer program which the Department still utilizes.



For the first time this year, in conjunction with the East Lyme Police Department, the CSO position became a 24 hour, 7 day a week, 365 days a year position, which is supplemented with pay from the ELPD.

This program has a dual purpose; first and foremost, to provide a more cost effective intermediary between the public and services needed and the ability to monitor arrested persons, and secondly, to provide an environment to evaluate and vet potential police officers. Over the years the CSO program has hired 8 CSOs to full time Waterford Police Officers, with 4 of them promoted to supervisory roles and 4 others having been assigned to specialized units within the Department. Other CSOs have been hired by other municipal and state police agencies.

The police department has seven part-time Community Service Officers (CSOs); each are non-sworn personnel with no arrest authority. The CSOs complete a 24 hour in-house training course in various skills such as prisoner control, fingerprinting, processing of prisoners, paperwork, and Records Management System (RMS) familiarization, as well as an eight to ten shift field training process. They are also required to attend a 24 hour State mandated training on the use of the COLLECT/NCIC computer systems. The CSOs are required to be knowledgeable in officer safety, defensive tactics, data entry, booking procedures, and first aid.



CSO Reed

CSOs can be distinguished from police officers by their navy blue uniforms and that they are relegated to the station. The CSOs each work a maximum of 19 hours a week and cover the station around the clock every day of the year.

The CSOs' primary job functions include greeting residents and other members of the public to assisting with directing them to the appropriate service, processing prisoners, and building security. The CSO's also assist in the Racial Profiling Initiative, Records Management data entry, and other requirements of the police function. CSO's also help with the Residential House

Check program by inputting requests as they come in and updating the logs when residents return. A CSO in the building allows the officers and Shift supervisor to remain on the road and available for calls for service. This uses a lower cost employee to monitor prisoners and greet the public who enters the police building while keeping the more trained officers available to respond to emergencies.

NEIGHBORHOOD WATCH

In the Spring of 2018 Sergeant Michael Fedor was assigned to restart the Waterford Police Department Neighborhood Watch Program. He was tasked with reconnecting with old Neighborhood Watch Coordinators, developing an outline for the program and ensuring there were regularly scheduled meetings. Since the restart of the program Sergeant Fedor has held six monthly meetings in the Waterford Police Department Training Room. There are currently five actively participating neighborhoods (Goshen Rd, Myrock Ave, Melanie Rd, North Rd and Niantic River Rd).



Listed below are the goals that Sergeant Fedor set for the Waterford Police Department Neighborhood Watch:

1. The Neighborhood Watch can be a force multiplier by increasing awareness in our community, educating citizens on how and what to report. Citizens will be able to provide organized information and useful contributions to the Waterford Police Department.
2. Make participating neighborhoods less “crime friendly”.
3. Providing Neighborhood Watch signs to actively participating Neighborhoods. The location to be determined by Traffic Office.
4. Establishing contact information to enhance the Waterford Police Departments ability to access neighborhood specific information.
5. Working collaboratively with the public to fulfill the Mission Statement of the Waterford Police Department by helping to prevent crime in our community

To date, the Neighborhood Watch has been successful in addressing concerns in all of the participating neighborhoods. A majority of these concerns focused on motor vehicle complaints, in particular, speeding. By working with the Traffic Office speed studies were conducted in each of the areas. Through these studies, traffic issues were identified and the department Traffic Officer passed along the information to patrol to conduct targeted enforcement.

A successful result of the program involved the area of Goshen Rd. During the summer months as pedestrian and vehicular traffic increases near the beaches. It was noted during several meetings that residents in the Pleasure Beach area noticed an increased police presence during the Summer of 2018 and it was greatly appreciated. Officers were encouraged to spend extra time in the neighborhood completing patrol checks and conducting traffic enforcement.

As the Neighborhood Watch continues to grow, guest speakers are being added to address the concerns of the residents along with identifying new technology such as with wireless video systems that have the ability to tie the neighborhoods together.

COMMUNITY AND VOLUNTEER EFFORTS



Volunteers at the “Make-a-Wish” event

The men and women of the Waterford Police Department contribute much of their time in support of many charitable community events. This year they partnered with Youth Services, Senior Services, Waterford Public Schools, other town agencies, and local community organizations as the need arose. Some of these events are as follows - Stuff A Bus, Wal Mart Food, Toy, and Clothing Drive, Harvest Fest, Intern Program, Safety Fair, Touch a Truck – Crystal Mall, Daycare visits, East Lyme Light Parade, Child Fingerprinting, and K9 demonstrations. Several more community and volunteer efforts Waterford Officers worked on are shown here;



Wal*Mart Stuff-A-Truck – Fire, Dispatch, and Police devote a day outside of the local WalMart store to conduct a food, clothing and toy drive to help Waterford Youth Services. This year’s event garnered hundreds of toys, numerous clothing items, and we filled the mobile command post with food.

Mentoring for Middle School kids – Officers Sylvestre, Blanchette, Firmin, Maffeo, Fredricks and Krodel volunteer for the mentoring program started by Clark Lane Middle School guidance counselor Bree Dolce. Children were chosen by the guidance staff of the Middle school, and the Officers volunteered to meet with their mentee once per week. This encourages a positive role model for these young kids, and rewards the Officers as well.





Holiday Decorating - Each year Sergeant Seymour has one of our elementary schools first grade classes make decorations and decorate a holiday tree in our lobby. There is a sing-a-long, and a visit from Santa (He looks suspiciously like Lt. Silva) and Mrs. Claus (Who may be Stamford Officer Heather Franc), along with Buddy the Elf (Bears an amazing similarity to Officer Fredricks.) This was Sergeant Seymour's last year, we wish her well in retirement!

Prescription Drop Off – The prescription drop off program continues in our lobby, allowing anyone to drop off prescriptions they don't want in their house due to environmental issues or theft concerns.



No Shave November – Waterford Officers participated in “No Shave November” which allowed them to grow facial hair in exchange for a \$50 donation to a local pediatric cancer charity, in honor of honorary Waterford Guarraia, badge M-8. Over \$1,250 was raised.



Special Olympics Torch Run – Numerous members of the Waterford Police Department participated in the annual Torch Run for Connecticut Special Olympics. This run is in addition to the “Tip-A-Cop” event that provides donations for Connecticut Special Olympics.



School/Daycare visits – The Waterford Police Department sends Officers to daycares and schools that request us, so kids can play with the police cars and meet our Officers. These visits occur all year long and are a great way of meeting kids and their parents.

Harvest Fest – Waterford Officers participated in the Town’s annual “Harvest Fest”, partnering with Waterford Youth Services to provide and fit bike helmets for local kids to keep them safe while riding their bikes. Hay rides were given by the WPD Polaris UTV. Officer Fredricks organized and numerous other Officers assisted in this great event.



WPD Annual 5K – The second annual Waterford Police Department Union “5k Foot Pursuit” was held at the Great Neck School. Officer Sylvestre organized this event, which continues to have great success, and grows in numbers exponentially each year. This event will assuredly be continued for years to come.



The Waterford Police Department, Fire Department, and Emergency Communications Center helps underprivileged youth in our community through the Target corporation “Heroes and Helpers” event held each year at the Waterford Target store. Kids are selected by Youth Services to participate, each is give a \$100 gift card and shops with an Ermengency Services person. We wish to thank the Connecticut Department of Corrections, York facility for their participation in last year’s successful event. A special thanks to Officer Eric Fredricks for organizing this great cause.

The Waterford Police Department helps the Waterford Youth Services every year with “Stuff A Bus”, which fills a Waterford School bus with food for the local food pantry. The Youth Officers participate and go to each school, helping load and off load the bus for this very worthwhile cause.



Citizen’s Police Academy - The Citizen’s Police Academy was held in the spring of 2018. The class met one night per week for 11 class sessions covering departmental organization, recruiting & academy life, crime scene investigation, evidence collection, firearms, accident investigation, narcotics identification, juvenile matters, investigative procedures and other topics. CPA members are also allowed to ride on observation with patrol officers and a session at the Waterford Police Department Firing Range. Upon graduation, the class has a good understanding of police practices and functions and provides a solid base of community support for the Department. We consider them ambassadors of our agency. This program is provided to the community with our officers volunteering their time to present topics and with a generous donation from the Waterford Rotary Club.

DONATIONS

Area businesses and private citizens sometime make donations to the Waterford Police Department, which goes directly to equipment purchases or support processes. We truly appreciate their willingness to help us, as these type of items are often not planned for and really come in handy with our structured budget.

Scott Rogers, shown here with Chief Mahoney, donates annually to the Waterford K9 unit as part of his “Rudy’s K9 Foundation.” Mr. Rogers pays for part of our retired service dog’s medical bills, which is amazingly generous.



This ballistic shield was donated by SECONN Manufacturing’s owner Rob Marelli, for protection of our Officers during high risk warrant entries and general patrol. This donation was in response to the shooting in Dallas where several Police Officers were injured. Thank you to Mr. Marelli for keeping our Officers safety in mind.



Special thanks to the MJ Sullivan Automotive Group, who donates used cars for undercover work for the Waterford Police Department. These vehicles specifically allow us to combat the continuing opioid epidemic in our area, as they are a great tool for our Officers to look for narcotics transactions from. We can’t show the vehicles for obvious reasons, so we put a Lego “undercover police car” instead. Thanks again to the MJ Sullivan Automotive Group.



RETIREMENTS

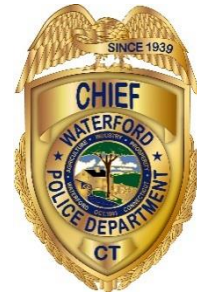


Sergeant Dana Seymour



Detective John Davis

Congratulations to Sergeant Dana Seymour and Detective John Davis on their retirements from the Waterford Police Department. Your contributions to our Town and Region will be missed – please enjoy your retirement!



CONCLUSION

The Waterford Police Department is focused on providing the best level of service we can for those who live, work, or recreate in our Town. We hold our motto of "In The Community Interest" to heart and truly believe in the public safety aspect of policing. We hope you have found this annual report informative. If you have any questions, they may be directed to Police Chief Brett Mahoney at bmahoney@waterfordct.org.

Respectfully submitted,

By: _____

Board of Police Commissioners
Brett Mahoney, Chief of Police
Thomas A. Sheridan, Chairman
Mark Gelinas
William Auwood
Daniel Steward, First Selectman



FIFTEEN ROPE FERRY ROAD

WATERFORD, CT 06385-2886

DEPARTMENT OF PUBLIC WORKS ANNUAL REPORT

July 1, 2017 – June 30, 2018

The Public Works Department performs the duties of engineering, administration, highway maintenance; refuse collection and disposal as well as equipment maintenance for the Town. The Department operates out of facilities at 1000 Hartford Turnpike. This location houses the administrative offices, equipment storage, salt storage building, equipment maintenance facilities and the Bulky Waste Transfer Station.

HIGHWAY DIVISION

Highway Maintenance functions are provided for a total of 242 lane miles of improved Town roads and 0.27 miles of unimproved Town roads with a replacement value of over 430 million dollars. This includes sweeping, catch basin cleaning, roadway patching, resurfacing, tree maintenance and removal, brush cutting, mowing, drainage improvements, traffic sign installation, traffic sign maintenance, line striping and snow removal. It also includes the maintenance of all Town bridges, all Town drainage pipe, which includes approximately 3,000 catch basins, and 33 miles of sidewalks. In keeping in compliance with the Department of Energy and Environmental Protection Permits, we are scheduled to clean the 3,000 catch basins every three years (at approximately 1,000 per year) and sweep all of the roads. Contractors are utilized for special projects that the department cannot complete because it doesn't have the equipment required, i.e. microsurfacing, crack sealing, roadway milling, paving, line striping.

The highway division, with the help of a 65-foot aerial bucket truck, maintains approximately 8200 street trees, assists Recreation and Parks in maintaining their ballpark lights and maintains the Fire Department's preemption devices at the major roadway intersections so that the emergency vehicles ensure safe passage through busy intersections.

All traffic signs and centerline striping are maintained by this department. There are approximately 1,900 regulatory signs, 600 warning signs and 700 street signs maintained by this division.

SOLID WASTE DIVISION

Refuse Collection and Disposal includes curbside collection of refuse, recyclables, bulky waste and yard waste along with the operation of the Bulky Waste Transfer Station located at 1000 Hartford Turnpike. At this location we also collect bulky waste, metal, yard waste, waste oil, anti-freeze, fluorescent bulbs, electronics, batteries, propane tanks and tires. In FY18, we processed 2250 gallons of waste oil, 53.26 tons of electronics, 1331 pounds of fluorescent bulbs, 641 units containing freon, 802 tires, 200 propane tanks, 1377 mattresses and 192.76 tons of scrap metal.

Five full time sanitation employees provide refuse collection and disposal services to approximately 8,000 residences, small businesses and Town owned facilities. All Municipal Solid Waste (MSW) collected by

Town crews from residences and by contractors from commercial sites is disposed of at the Resource Recovery Facility in Preston, CT. During FY18, 7,284.64 tons of MSW were delivered to Preston by the Town and 4,425.71 tons by contractors for a total of 11,710 tons, a 0.3% increase from the previous year.

Our Single Stream Recycling Program continues to be a success. We collected 2242 tons of recyclables curbside representing a 0.8% decrease from last year. Every ton of recyclables removed from the waste stream resulted in a \$58/ton avoided cost, or a savings of \$130,036 during FY18 at the Preston SCRRRA plant. The recycling also nets a minimum \$5/ton in revenue for each ton of recyclables taken to Willimantic Waste. There was \$11,210 of revenue realized from single stream recycling in FY18. We continue to operate our own recycling compactor at the Bulky Waste Transfer Station and continue to transport our own recycling to Willimantic Waste for processing. The Town is also working in conjunction with SCRRRA and Willimantic Waste on new methods of raising resident awareness of what should be included with recycling materials.

Our crews made 1556 yard waste pickups during FY18. We also continue to accept brush at our transfer station, collecting \$16,585 during FY18. We then have SCRRRA grind it with their tub grinder and we offer the resulting mulch free to the residents. This service is provided in lieu of paying for the disposal of the brush.

Public Works is continuing its curbside Bulky Waste Collection, with 279 stops last fiscal year for appliances, sofas, tires and other oversized materials for revenue of \$8,716.

EQUIPMENT MAINTENANCE DIVISION

Equipment Maintenance functions are performed at the Public Works Complex for all Public Works, Police, Waterford Utility Commission, Recreation & Parks, Town Hall and Fire Administration vehicles. This represents approximately 190 pieces of vehicles and equipment. The equipment maintenance staff provides full service, from preventative maintenance to major overhauls. In addition, much fabrication work is performed to customize equipment for specific functions. This is particularly beneficial when emergency repairs are required. In FY18 the 5 mechanics have done 1272 repairs on town equipment.

ENGINEERING DIVISION

Engineering – The engineering function performed at Public Works is to provide engineering reviews and recommendations for the Town. This division consists of the Director and Assistant Director, who perform design reviews and administer highway construction improvement projects. It also includes engineering services in the form of plan reviews and bond estimates for Town agencies such as Planning & Zoning, Conservation Commission and Zoning Board of Appeals.

Highway Construction & Improvement - Projects are designed to address roadway improvements. The repairs for FY18 are as follows:

Underground Storage Tanks (USTs)

The USTs at the municipal complex were removed and replaced with above ground fuel tanks as required by CT DEEP due to the expiration of the 30 year life expectancy of the USTs.

Jordan Cove Road Bridge

This bridge structure and deck were replaced while reusing the existing abutments. The project was funded under the CT DOT Local Bridge Program and the Town was reimbursed for 80% of the project costs.

Oil Mill Road Culvert

This project replaced the existing deterioration culvert with a new reinforced concrete box culvert. The construction was completed in FY18.

Chip Sealing

Old Norwich Road was completed in the spring to strengthen and protect the road surface.

Milling & Paving

Upper Bartlett, Quaker Lane, Richards Grove, Wilson Road, and Kenyon Road were all milled and paved to provide a smooth and durable surface that will last several years before requiring maintenance or preservation.

Vauxhall Street Extension

The lower third of this road was milled and paved in the spring using remaining funds from some of the projects above that were completed under budget.

Municipal Complex Renovation

This project includes the proposed replacement of the Public Works garage and the Public Works and Utility Commission administrative offices. The committee continued with plans, pending approval of the project and funding.

ADMINISTRATIVE DIVISION

The Administrative Division, through the Director, Assistant Director, General Foreman, Office Coordinator and Clerk Typists, coordinate the Department functions to ensure the most reliable, cost effective service to the residents.

This office maintains the fuel records for the three fueling sites in Town. These sites are located at the Public Works Department, the Police Department and the Cohanzie Firehouse. We also perform and oversee inspections at these locations and make sure that they are in DEEP compliance. The DEEP permit registrations for these sites are also handled by our Department.

Public Works also operates the Fairbanks Scale system at the Bulky Waste Transfer Station. Together, the scale and the software, Advanced Weighing System, weighs vehicles in and out, records the information, tracks revenues received and assists in the preparation of invoices. This system tracks information for the preparation of the quarterly reports for the transfer Station required by DEEP.

The staff in the office processes excavation permits throughout the town. A new software system was implemented for the purpose of tracking this information better. Muncity is used by many different departments throughout the town and will, at some point, offer Public Works the necessary information needed to replace the outdated software system currently in place. In FY18 we processed 196 excavation permits through this division.

This office is also responsible for keeping track of and implementing all DEEP mandates, such as the Stormwater Pollution Prevention Plans for the Miner Lane Landfill and the Municipal Complex, as well as the Town wide Municipal Separate Storm Sewer Systems Permit. All of these involve sampling, monitoring, reporting, record keeping and permit renewals.

The functions of Public Works are constantly changing as new concepts, equipment and requirements are implemented. Continuously monitoring these changes, along with new and existing software, will allow our department to provide efficient, cost effective service.



Brian Long P.E.
Director of Public Works



Recreation and Parks Commission

**Fiscal Year 2018
Annual Report**



Overview:

The value and essential function of a Recreation and Parks department is to create and maintain spaces and activities that grow a greater sense of community and enhance the quality of life for its residents. These essential services – along with the high rate of return through fees – also represent a sound investment by the town. Physical inactivity is a serious, nationwide problem. It's scope poses a public health challenge for reducing the national burden of unnecessary illness and premature death.

The department continues to grow its reach throughout Town by taking on new building maintenance responsibilities as the process for Town repair requests evolves, enhancing public spaces through park re-design and installing plantings, and a refocus on trail maintenance/improvements etc. We continue to coordinate the scheduling and community use of school buildings and grounds.

Programming preference continues to be dominated by fitness programs held at the Community Center and WHS pool, however, interest is being sparked by new participants being drawn to new teachers and a growing list of opportunities. Community Events have become a focal point in delivering interaction amongst different generations and interests. Our presence on social media has allowed the department to address an increase in inquiries, program and park requests as well as promoting our operations and offerings.

We have also been instrumental in assisting the co-sponsored youth groups with transitions to new youth sport guidelines and maintenance aspects when possible.

Our statistical reference page located towards the end of this document shows how we are doing and who we are reaching. Our intent is to further enhance our park systems and continue keeping up with programming trends. Ultimately, the offerings and ability to administer and facilitate opportunities for the public to recreate should be considered a priority in the health and well-being of our residents.

Goals and Strategies

The Waterford Recreation and Park Commission is pleased to report on its successful completion of projects and goals for FY '18. Each year, the department works cooperatively with different volunteer groups in order to limit the required funding for completion of certain projects. The following is provided to help illustrate the various tasks accepted by the Recreation and Parks Commission and staff:

Property Maintenance:

Board of Education

- Prepared all BOE properties for opening day, Field Days, special events, graduation, etc.
- Improved fertilization program and integrated pest/plant management plan
- Painting and field layouts at ALL schools for team sports and physical education classes
- Multiple seeding/aerating requirements for active and dormant seasons at all school play areas
- Continued mowing, trimming, leaf removal, and regular daily maintenance
- Operation and supervision of large irrigation system throughout WHS sport fields
- Maintain Project Adventure sites at CLMS and WHS
- Cleared WHS rear parking lot for bus operations
- Installed and removed portable fencing for WHS softball at Vets field
- Assistance for the WHS Garden Club
- Increased specialty field preparation
- Trash Removal from all outdoor areas

Town

- Installed newly constructed boardwalk at Waterford Beach Park
- Continued beach operation review and management – buoys, newly accepted boogie board area, regular season maintenance, etc.
- Repaired Lifeguard Shack and building new life guard chairs for better water coverage
- Continued education for updated fertilization/seed/maintenance product options on all properties.
- Athletic field maintenance and field painting operations
- Vehicle and equipment improvements consistent with the Fleet Management Plan
- Grimsey Beach Dedication – Save The River Save The Hills
- Continued partnership with Senior Services on the operation of the Community Center
- Tree removal and stump grinding throughout Town properties
- Senior Citizen Supplemental Wood Program delivering 50+ loads of wood to homes annually
- Veterans War Park annual beautification project
- Opening and closing of all water lines/meters at all department jurisdictions
- Several landscaping projects around Town buildings
- Snow removal
- Various clean-up efforts from strong winds and storms
- Installed new benches in the Community Center locker rooms
- Assisted Eugene O’Neil with water line repair
- Clearing around lower Stenger Farm Pond and repairing access road from washout – new culvert
- Stenger Farm Park trail improvements

Programming Notes:

- The 2018 Harvest Festival’s newest addition, the Life-Star helicopter, was a huge success throughout all of the age groups in attendance. Food vendors, craft makers, and local businesses all made for welcoming community event. Assistance provided by WPD, Public Works, Waterford Fire Police, and Youth Services.
- This year’s Youth Triathlon had over 209 participants with over 150 volunteers. It is a tremendously successful program, co-sponsored event with regional Recreation and Parks Departments as well as Camp Harkness. We were fortunate to again have volunteers from the Coast Guard Academy and Sub Base to help the athletes and course safety.
- Summer Job For Minors - The expansion of the Summer Job For Minors program has enabled the department to reach and provide more individuals with experience, responsibility, and life lessons.
- Tree lightings, Pearl Harbor Day Road Race, Easter Egg Hunt, etc. all received great reviews as we continue to grow in size with improved advertising and media to reach more individuals interested in participating.
- Introduced new recreation and leisure programs – several different forms/varieties of yoga, Tai Chi, beach fitness programs, and more new programs and trends to follow. Over 90% of our program classes are being registered/filled.
- The WBP Concert Series drew overwhelming crowds this year. We were able to hold 9 concerts (8 concerts and one rain-out) for a total of 10,626 people which averages 1,328 attendance at each concert. Our summer concert series continues to gain momentum with wildly popular bands playing and attendees raving of the atmosphere and environment the events create.
- Continued assistance to the Youth Sport organizations/Co-Sponsored programs. Some of the youth sport organizations are seeking additional maintenance requests due to a diminished volunteer pool. Although Recreation and Parks does not have the staff available to assist on a regular basis, our maintenance division assists whenever possible.
- We held an outdoor program called “New Year’s Eve Eve” at Waterford Beach on December 29, 2017. This was a program directed as a New Years Eve Party for the children of the community. At this event we had a bonfire, Hot Chocolate and popcorn, as well as party supplies. To top this off there were fireworks. These fireworks were paid in part from a grant received from Atlantic Broadband for 2017. This was received so well that we will be planning another festival for next year.

Planning/Development:

- A workgroup of Town staff has been formed to address ADA improvements and accessibility on all Town properties. Identification of potential improvements, review of requirements and standards, and plan of implementation are being discussed.
- Jordan Village/Civic Triangle/Post Road gateway grant – partnered with Planning Dept.
- Enhanced customer service and available information through R&P Facebook page and plans to install credit card capabilities and internet/web registration
- No Tobacco policy and signs have been implemented in all Town parks
- Request to Waterford Parks Foundation for more presence and activity
- Continued park and trail improvements from user requests and educational seminars
- Fiscal Year 2018 Completed Capital Improvement Projects:
 - WBP Causeway Bridge Professional Services/Design completed
 - Children's Playground equipment installation (partnership with Gardiner Family Foundation)
 - WBP restrooms (2) – replacement plans are underway
 - Mago Point Pier and Park improvements
 - Little League bleachers

Appropriated Capital Improvement Projects:

- Waterford Beach Park Causeway Bridge Replacement (Underway)
- Veteran's Softball Field Irrigation (2019)
- Leary Park Athletic Field Irrigation (2019)
- Tennis Court repairs (Underway)

Designated Capital Improvement Projects:

- Waterford Beach Park Bathroom Replacements
- Children's Playground Accessible Path/Veteran's Bathrooms
- Stenger Farm Park Restrooms
- Veteran's Softball Field Light Replacement

Future Capital Improvement Projects:

- Town Hall and Leary Park Basketball Court Repairs
- Dog Park Fence Replacement
- Children's Playground Equipment Additions
- Veteran's Maintenance Garage Improvements and Storage Bay

Respectfully Submitted,

Tracy Santos, Chair

Recreation and Parks Commission

Maintenance

Total maintained acres: 593.41 Town and 169.4 BOE

Senior Wood Program:	FY '17	FY '18
	53 Loads Cut	55 Loads Cut
	27 Sr. Households	23 Sr. Households

Summer Job For Minors:	12 employed	12 employed
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Programs:	FY '17	FY '18
Programs Offered:	118	123
Enrollments:	1,295	1,316
Registrations Processed:	7,112	7,247
Male	544 (42%)	526 (40%)
Female	751 (58%)	790 (60%)
Average Age	28	28
Resident Participants	1,230 (95%)	1,277 (93%)
Non-Resident Participants	65 (5%)	39 (3%)
Community Center Drop-In:	approx. 61,218	approx. 61,000
Fitness Room Participants:	2109	2120
Program Efficiency	128 Offered	134 Offered
	119 Administered	123 Administered
	93% Success Rate	92% Success Rate

Revenue:	FY '17	FY '18
Total Generated Revenue:	\$201,083.50	\$203,612.35
	Projected: \$180,000	Projected: \$192,000
	Diff: +\$21,083.50 or + 11.7%	Diff: + \$11,612.35 or 6%

Facility Use:	FY '17	FY '18
Indoor Facility Use	4,777.25 hours	3,960.5 hours
-Community Use of Schools		

Outdoor Facility Use	30,902	31,402
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WBP Attendance	29,117	24,671
Residents	22,489	19,333
Non-Resident	6,728	5,338

WBP Picnics	66	66
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WHS Pool Attendance	4,594	6,506
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WHS Field Mtnc. & Irrigation



Pleasure Beach Park



Veteran's War Memorial



New Mago Point Pier



Arnie Holmes Park



Stenger Farm Park



Swim Lessons at WHS Pool



Children's Playground



REGISTRAR OF VOTERS ANNUAL REPORT FY 2018

The Registrars of Voters are responsible for the administration of the election process, the annual canvass and the maintenance of the town's voter database.

The annual canvass of electors was completed by the end of May 2018 as required by law. An inactive list of voters was generated naming those voters who have not responded to the annual canvass. We also did another large non-voting canvass this past spring to continue to keep our records as accurate as possible. Anyone who had not voted since 1998 was sent a canvass letter requesting their status.

The Registrars attended annual conferences held in Southbury in September and Cromwell in April. All necessary town meetings and most monthly county meetings held in Montville are also attended.

Online registration and registering at the DMV continue to be very popular for voter registration. We held a municipal election on November 7, 2017 with 27.6% voter turnout. It also included a recanvass for close votes in the RTM.

The current number of voters in Waterford is as follows:

TOWN OF WATERFORD- VOTER REGISTRATION SUMMARY STATE DISTRICTS - ALL

CON : 002 - SEN : 020 - ASY : 038 - STATUS : A - ENROLLMENT : ALL

DISTRICT	PRECINCT	DEMOCRATIC	REPUBLICAN	UNAFFILIATED	OTHER	TOTAL
001	00	949	600	1368	42	2959
002	00	1044	590	1374	37	3045
003	00	1148	812	1626	47	3633
004	00	1066	811	1328	44	3249
TOTAL :		4207	2813	5696	170	12886

ANNUAL REPORT OF THE WATERFORD RETIREMENT COMMISSION FISCAL YEAR 2018-2019

Pursuant to Connecticut General Statutes and Waterford Code of Ordinances, the Waterford Retirement Commission oversees the Municipal Employees Retirement System (MERS), a cost-sharing, multiple employers, public employee retirement system as well as the Public Employees Retirement System (PERS) a defined benefit plan.

MERS is considered to be a part of the State of Connecticut's financial reporting entity and is included in the State's financial report that may be obtained by writing to the State of Connecticut, Office of the State Comptroller, Municipal Employees' Retirement Fund, 55 Elm Street, Hartford, CT 06106.

Under the MERS, any local government authority in the State of Connecticut, including towns, cities, boroughs, regional school districts, housing authorities or other special districts may elect to participate for one or more of its departments, including elective officers. Teachers are covered under the Connecticut State Teachers' Retirement System and therefore not eligible for MERS.

Plan provisions are set by Connecticut General Statutes. MERS provides for retirement benefits, as well as death and disability benefits. Membership is mandatory for all regular full time employees of participating departments except Police and Fire hired after age 60. A member is vested after 5 years of continuous active service when the member is actively working and contributing to the MERS. Any employee who terminated prior to 10/1/2001 must have 10 continuous years of service or 15 total years of active service to be vested. Members reaching normal retirement; age 55 with 5 years of service or 15 years of non-continuous active service OR any age if they have a minimum of 25 years of total service, are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to:

For members covered by Social Security and age 62 or in receipt of a SSDA, if earlier: 1-1/2% of the average final compensation not in excess of the year's breakpoint plus 2% of average final compensation in excess of the year's breakpoint, times years of service.

Retirees are eligible for annual cost of living adjustments payable on the July 1st following their retirement date and each July 1st thereafter. The adjustment is 60% of the annual increase in CPI-W up to 6%, plus 75% of the annual increase in CPI-W above 6%. The minimum annual COLA is 2.5% and the maximum is 6%. For disability retirements: Benefits are adjusted each July 1 based upon the performance of the fund's assets. The minimum annual COLA is 3%; the maximum is 5%.

Retirement trust funds can be invested in various investment pools maintained by the State of Connecticut. Investments in the pooled funds are valued at cost. No investments in any organization represent 5% or more of net assets available for benefits at June 30, 2018.

The Public Employee Retirement System (PERS) is a single-employer defined benefit pension plan (The Plan). The PERS was established and is administered by the Town. The Plan covers employees who retired or terminated in a vested status prior to MERS participation. There are no contributions required from the members. The Town is required to contribute the amounts necessary to finance the benefits for the participants in this plan. The PERS is considered to be part of the Town of Waterford's financial reporting entity and is included in the Town's financial reports as the Pension Trust Fund.

The PERS Plan provides retirement, disability and death benefits to plan members and their beneficiaries. The Plan was closed to new members at various times. All eligible full-time employees must enroll in the MERS plan.

Under PERS, members who retired at normal retirement date (age 62 and 15 years of service) receive benefits equal to 1.5% of final average earnings (the average of the highest 5 years within the last 10 years) per year of service, limited to 30 years. Members who retired at service retirement date (age 50 and 25 years of service) receive benefits equal to 2% of final average earnings per year of service, limited to 30

years, until age 62. Members retired at early retirement date (age 57 and 15 years of service) could elect to receive benefits accrued to that date, reduced by .4167% for each month prior to normal retirement date, or to defer benefits until normal retirement date with no reduction. Benefit provisions are established by, and can be amended by, the RTM.

Plan membership consisted of the following at June 30 2018:

Retirees, disabled and beneficiaries	
Currently receiving benefits	<u>13</u>
 TOTAL	 <u>13</u>

There are no active employees in the PERS Plan. The PERS has an unfunded pension liability of \$545,868 that will be amortized over an eleven-year period that began July 1, 2011. Scheduled employer contributions for fiscal year ended June 30, 2018 of 81,493 were paid as required by the actuarial analysis. If it is determined that there are any excess assets in the Plan, they may be used to fund past service costs for employees who transferred to MERS.

The Town of Waterford Pension Plan's financial statements are prepared using the accrual basis of accounting. Employer contributions are recognized as revenues in the period the contributions are due. Benefits and refunds are recognized when due and payable in accordance with the terms of the Plan.

In compliance with GASB Statement 45 requirements, the July 1, 2016 Actuarial Valuation disclosed the net cost of other post-employment benefits (OPEB) healthcare as \$22,530,000. The Town recognizes the cost of post-employment healthcare in the year the employee services are received, reports the accumulated liability from prior years and provides information useful in assessing demands on the Town's future cash flow. Recognition of the liability accumulated from prior years will be phased in over 24 years, commencing with the 2006 liability.

Although the Town funds this cost annually on a pay-as-you-go basis, Governmental Accounting Standards Board (GASB) Statement 45 now requires that municipalities recognize it as an actuarial accrued liability inclusive of implicit rate subsidies. The statement does not require that the Town fund the liability, only that it discloses the liability on the Town's financial statements. However, beginning with fiscal year 2016, GASB74 and GASB 75 require that the Town report the liability on the face of their financial statements rather than in a note to their financial statements. If the Town did not fund the liability then each year the liability would increase and possibly have an adverse effect on such things as the Town's bond rating. By establishing and funding a trust, the Town reduces the unfunded liability. A trust fund was approved by the RTM on December 1, 2014. The Retirement Commission has appointed FIA as the Investment Advisor and Wells Fargo as trustee/custodian of the funds. The trust was established as of February 1, 2017. Contributions totaling \$1,160,000 were made in FY 18 and planned for FY 19.

Respectfully submitted,

John Sheehan, Chairman
Waterford Retirement Commission



Waterford Senior Services Department

Annual Report for Fiscal Year 2018

Fiscal year 2018 continued the theme of “change” for Waterford Senior Services. This past year brought the retirement of Ellen Fougere and the addition of Kathleen Pierce as the new assistant director. Kathy comes to us with many years of experience from CCCI, Inc. Her deft skill at working with seniors is matched only by her enthusiasm and willingness to jump in and learn our routine. Donna Payne and Barbara Pitkin have welcomed Kathy and have been instrumental in helping her to learn the ropes. Despite the 50% staff change over in the past year and a half, it can be said that Waterford Senior Services has not skipped a beat. We are still offering support, activities, classes, nutrition, and special events to all the seniors of Waterford.

Senior Services continued many community collaborations in the past year. Residents enjoyed trips with other local senior centers. Seniors enjoyed trips to Lancaster, PA, took the Circle Line Tour in New York City, went on cruises, enjoyed a whale watch trip and attended the theater. In 2018, we continued to work with the Visiting Nurse Association of Southeastern Connecticut. Residents were able to access a weekly blood pressure clinic, flu shots, nurse wellness clinics and screenings for the Open Doors Program right at the Waterford Community Center. Waterford participated with several other towns to apply for and be granted the Municipal Medical Transportation Service grant, managed by the Eastern Connecticut Transportation Consortium.

In the past fiscal year, 2,060 people had some contact with Senior Services. The following chart illustrates participation in classes, arts, crafts, and daily life at the Waterford Community Center. All numbers are reported as service units. A service unit is equal to one person

participating in one class or activity sponsored by Waterford Senior Services. This is not and is not intended to be an unduplicated list of individual participants:

Services and Programming:

Fitness Programs **9,286**

Includes Hiking, Pickle Ball, Hearty Moves, Strength I, II and III, PACE, Qi Gong, Yoga and Chair Yoga, Healthy Stretch, and Tai Chi.

Arts and Crafts and Enrichment Activities **1,176**

Includes Annual Senior Art Show, Computer Classes, Adult Coloring, Brain Flex, Creative Writing, Quilting, Wreath Making, Trips, Get Out of the House Group, Evening Lectures, Ukulele, and guitar.

Games and Card Playing **4,718**

BINGO!, Canasta, Cribbage, Duplicate Bridge, Pinochle, Pitch I, II, III and IV, Mah Jong, and Billiards. Games at the Community Center allow senior residents to get out of the house, connect with friends, socialize and cast away feelings of isolation.

Meals

There are several types of food service at Senior Services to accommodate our clientele. The following are individual program counts: TVCCA Meals on Wheels (7,202), TVCCA Community Café Meals (2,386), Waterford Senior Services Lobby Café (1,631), Soups and Sandwiches in the dining room (415), special meals (735), and the ARC Cart/Project Genesis (164). The Meals on Wheels program saw a 17% drop in meals delivered compared to last year. This is possibly due to people leaving the program and a decrease in demand for the service. This is a number that changes year to year depending on who needs the service. The TVCCA Café Meals served at the Community Center remained steady, the numbers virtually unchanged from last year.

Human/Social Services

Senior Services covers many social service needs including AARP Free Tax Preparation, Benefit Check-up, TVCCA Energy Assistance applications, visits to homebound seniors, Medicare enrollment assistance, Rental Rebate applications, housing issues, help with creating a living will and probate issues. The director and assistant director of Senior Services have both been through a Medicare Counseling training course and have passed a certification test in order to assist residents with the difficult process of joining Medicare and choosing a Medigap supplemental plan and a Medicare D prescription drug plan. During the past year, 728

Waterford residents were assisted with Medicare enrollment, Medicare review of current coverage, applications for the Supplemental Nutrition Assistance Program (SNAP, formerly food stamps) and the Connecticut Medicare Supplemental Program (MSP/QMB) for low-income seniors.

Volunteer Opportunities

Volunteers served the community in a variety of positions this past year. Senior volunteers manned the front desk at the community center, helped with meal prep and service in the kitchen and dining room, getting the newsletter, The Loop, ready for mailing and providing peer support to the participants in the Open Doors Program.

Health and Wellness

Services include the Alzheimer's Support Group (96), blood pressure clinic presented by VNA (375); Flu shot clinic and memory screening (148), Nurse Wellness Clinic (67), the Ledgelight Diabetes Program (117), and Waterford Senior Services Open Doors Program (535).

Transportation

Through grant funding for Southeast Connecticut, 82 senior and/or disabled Waterford residents were able to purchase 48 one-way medical rides for an annual cost of \$24.00. This regional collaborative program provides medical rides that are outside of the town's mini bus service routes or occur outside of Senior Services' hours of operation (such as weekends). Through this grant, 654 rides were provided. Waterford Senior Services provided 9,252 rides, to 188 unduplicated riders. This represented 93% of the rides provided in the past year. Transportation through Senior Services was available for rides to the Community Center, medical appointments, grocery shopping, banking, hair appointments, general errands and shopping.

Department Highlight: Social Services

The provision of social services continues to be an important part of Waterford Senior Services. While most of our time is dedicated to senior programming, there is a persistent and steady need for traditional social services. The requests for help are as varied as the individuals seeking services. In the past year, our office has helped seniors and those who are disabled with state and federal program applications, which can be frustrating to complete. There have been requests for rental assistance, heating assistance, help for adult children who are struggling, housing help, help for inadequate housing, help to leave homelessness behind, help for mental health crises, help to find a doctor, help to secure in-home assistance, help to secure transportation, and the list goes on. Sometimes, due to the multi-generational make up of some families, we have worked in collaboration with Waterford Youth

Service Bureau. A few of our families fall under the service model of "It takes a village...." We greatly appreciate the collaboration and support we have experienced with WYSB staff. Senior Services also works closely with the Waterford Police Department to assist seniors in tough situations such as domestic violence, elder abuse, substance and alcohol abuse and hoarding. Having the back up of dedicated police officers has helped us to gain entrance to difficult situations where help is needed.

Our goal and mission is to provide interesting and stimulating activity options for the seniors of Waterford. We cannot, however, ignore the other needs of the community we serve. In the coming year, we will continue to refine the delicate balance between helping and event management. This will hopefully lead to a Waterford Senior Services that provides fun, activities, travel and social opportunities while also being there for those in need or experiencing difficult times.

Grants and Fundraising

Waterford Senior Services was granted \$13,410 in Title III federal grant funds from Senior Resources to operate the Open Doors Program. The structure of the grant is fee for service. As mentioned in last year's annual report, the program was only able to collect \$5,965.22 of a total \$13,388 available. As promised, the grant formula was restructured and the entire grant of \$13,410 for 2017-2018 was requested. This represents an increase of 225% in program revenue. The program is also open to the residents of East Lyme.

The Waterford Education Foundation has granted Senior Services \$975.00 for the provision of an intergenerational storytelling program for seniors and students. The program will utilize professional storytellers from the Connecticut College Storytelling Center to demonstrate storytelling as an art form, a way to pass down oral history and traditions and a means of communication.

Waterford Senior Services participated in a regional grant for medical transportation rides (via taxi). As described above, this program enables senior and disabled residents to secure medical transportation outside of the Senior Services' program hours and for trips outside of our geographical limits. The regional grant totaled \$293,014.

Fund raising continued this past year to complete the tile mural wall to be located in the lobby of the Waterford Community Center. A total of \$19,309.70 has been collected to date. Last year, a total of \$4,647.35 had been collected. The residents of Waterford really committed to the tile wall thanks to the hard work and dedication of the Tile Wall Committee, led by Karen Menzies. Currently, the wall is approximately 90% sold, 64% of the tiles have been created by the artist and at this point, the tile wall is expected to be 3.5 feet by 11.5 feet.

Long Term Goals

The following issues and services will be tracked in the short term in order to make appropriate recommendations and decisions for long term planning.

Transportation: Currently Waterford Senior Services provides transportation via three mini busses for the purposes of shopping, errands, and medical appointments. This vital service offers non-driving seniors a chance to get out, stock their cabinets, check out the latest offerings at the mall, and attend medical appointments. Over the course of the past year, we have made changes to the rider policies for town transportation. Most had to do with tightening up the shopping rules. Residents are now limited in the number of bags that they may fill during a grocery trip (3). We are enforcing the rule that the rider needs to be able to handle their own bags, the drivers cannot assist with bag carrying. There was some grumbling and complaining, but these changes needed to be made to protect our drivers and riders. Transportation continues to be a focus during the next year. The demand for rides has not abated and we are striving to be as fair as possible. The opening of Victoria Gardens 55+ housing will most likely present new challenges for the town's transportation offerings. In the coming year staff together with the Senior Services Commission Transportation sub-committee will continue to look for changes that can be made to ridership policies to ensure that this vital service is available to as many Waterford seniors as possible.

Café Service: In the coming year, we will be offering informational programming along with the TVCCA Senior Café meals. It is hoped that this will expose more seniors to the meal offerings for seniors.

Social Services: The following was a goal for the year past and it remains an area of study: Every week, Waterford residents are presenting at Senior Services looking for assistance for what can only be described as social service needs. We will be reviewing staff time and department priorities to ensure that these needs are met. We want to make sure that we have a solid knowledge of available community resources to which to refer people.

Respectfully Submitted,



Lisa L. Cappuccio
Senior Services Director

Town of Waterford Shellfish Commission
Annual Report –2018 Recreational Shell Fishing Season

This season the Waterford Shellfish Commission maintained Areas A, C and G. Recreational shell fishing permits were sold at the Town Hall, Hillyer's Bait and Tackle and Riverside Grocery throughout the recreational shell fishing season. Permits were sold on a daily, monthly and seasonal rate to adapt to the needs of the public. Permit fees are structured to accommodate senior citizens, residents and non-residents of the Town of Waterford. Permits are available for purchase April 1st through December 31st of each season without restrictions and are good valid for the season and duration of time in which they are purchased. The Waterford Shellfish Commission opted to keep the prices of recreational shell fishing permits the same as last year for this season. Over this past year the Commission was able to maintain leased areas of Waterford bottomland and is currently working on an additional area for commercial use to continue generating income for the Commission. The Commission continues to maintain and oversee the three commercial shell fishing leases in the Waterford waters.

This season the Commission was able to obtain sixty four bags of certified little neck clams for distribution into the recreational shell fishing areas and with the help of the Commission members the hard shell clams were distributed into the recreational shell fishing beds. The Commission hopes to continue to restock during the upcoming season to replenish hard shell clams for those individuals who enjoy recreational shell fishing in the Waterford waters and will do so as soon as the waters are warm enough for the clams to survive. The Commission did not seed oysters during this season as it was determined upon inspection of the areas where there was thought to be a natural set established that it had not survived this past winter season. The Commission is discouraged to discover the loss of the natural bed of oysters as it has been proven that oysters are a key component in cleaning pollutants from the waters.

The Commission continues to patrol Jordan Cove utilizing the Wardens of WELSCO (Waterford/East Lyme Shellfish Commission) as well as the services of the members of the Waterford Shellfish Commission. State regulations dictate that after one inch of rainfall the recreational shell fishing areas are closed until water samples are taken on the fifth day following the rainfall and lab results are received on the eighth day. After two inches of rain the recreational shell fishing areas must close for five days after which time the meat and water samples must be delivered to the lab for testing; this process takes eight to ten days on average.

Permit sales generated one thousand eight hundred dollars of revenue during the 2018 season. A total of eighty eight permits were sold. The Commission also collected one thousand four hundred and sixteen dollars in annual lease fees. The revenue from permit sales and lease fees helps to offset the purchase of certified little neck clams for distribution into the recreational shell fishing areas and to cover operating costs of the Commission. It is the hope of the Waterford Shellfish Commission that in the future they will generate enough income from permit sales and leased areas that the Commission is not dependent on the Town of Waterford for funding.

Future Goals

The Waterford Shellfish Commission will continue to restock certified little neck and top neck clams and will continue to meet and monitor the opening and closing of the recreational shell fishing areas. The Commission will continue to lease bottom land to commercial harvesters and will remain active in participating in meetings with local and State shell fishing Commissions to maintain and enhance the effectiveness of the shell fishing programs throughout the State of Connecticut.

Respectfully Submitted by:

Douglas Lawson,
Chairman of the Waterford Shellfish Commission.



Waterford Utility Commission 2018 - Annual Report

Introduction

The Waterford Utility Commission is established under Town Charter 4.1 with power and duties prescribed by Special Act No. 172 of 1963 and by Chapter 103 of the Connecticut General Statutes. The duties, composition, management, and other obligations and responsibilities of the Commission are further established under Chapter 2.84 of the Town of Waterford Code of Ordinances. The Representative Town Meeting (RTM) appoints the Utility Commissions' members to four (4) year terms. The Commission consists of five (5) dedicated volunteer residents of the Town with appropriate technical, managerial, financial, and scientific backgrounds in the public and private sector. The Commission is the water pollution control authority (WPCA) for the Town in accordance with the provisions of Section 7-246 of the Connecticut General Statutes Annotated, as amended, and Connecticut General Statutes pertaining to municipal utilities.

The Commission is responsible for the development of policy, the implementation of immediate, short, and long-term plans to, among other goals, protect the environment from pollution and wisely utilize the underground and surface water resources for the enjoyment of present and future generations. It implements these plans and develops the goals by designing, constructing, establishing policy, maintaining sewers, residential grinder pumps, and major collection pumping stations. The Connecticut Department of Energy and Environmental Protection (CT DEEP) is the State agency that oversees the wastewater operations side.

The Commission also has a long-term commitment to the provision of a safe and reliable water supply and distribution infrastructure. This involvement includes, but is not limited to, the acquisition of water bearing property, the development of such water sources, the acquisition or securing of alternative sources, designing, constructing, maintaining, and rehabilitating water mains, water booster pump stations, elevated water storage tanks, hydrants and other infrastructure necessary and indispensable to maintain a safe, protected, and reliable drinking water supply. It also includes the necessity to provide service redundancy to our supply system. The Connecticut Department of Public Health (CTDPH) – Drinking Water Section is the State agency that oversees the water operations side.

This year we will continue the implementation of the comprehensive rehabilitation and retrofitting program for our wastewater infrastructure, following the 15-year capital improvements plan was developed ten years ago, and intended to insure that this infrastructure serves future generations. The Utility Commission, together with our engineering consultant, and the Office of the First Selectman, revises this plan on a continuous basis.

Operational Staffing

The Commission employs a staff of 14 [full time] dedicated professionals that specialize in the various activities and skills necessary to implement and conduct the Utility Commission's **[mission critical]** duties and responsibilities. Two summer help individuals are employed to take care of the grounds maintenance of our pumping stations, as well as assisting in the maintenance and operations of the wastewater infrastructure. The office staff is responsible for administration, compliance with regulatory issues, survey and data acquisition, construction inspection and wastewater infrastructure maintenance.

The administrative [and clerical] functions include the billing and collection of: all water and sewers assessments, sewer use charges and liens; comply with regulatory mandates, statutes, and ordinances; personnel and staffing related issues; and maintaining a database and records of our Water/wastewater infrastructure. The clerical staff is the "customer quality service" front of our department.

The survey division tasks and activities include, developing and conducting some of the work and data gathering procedures necessary for land and easements acquisition, and some of the field work necessary to develop and produce topographic and planimetric maps required for the planning, design, and implementation of projects, and the maintenance of records and map files, including our geographical information system (GIS). The survey division also provides support to all other Town departments requiring these services. This past year we continued the updating of all the land records maps. At this time, besides regular surveying, CBYD, and other field related duties, the remaining surveying division employee is assisting with the data collection and QC for billing purposes. He is also assisting with the inspection of secondary meters.

The construction inspector is responsible for the field inspection and cost control of all Town sponsored (or privately constructed with the intention of becoming public once completed) water and sewer facilities under construction to ensure compliance with technical standards, drawings and specifications, and contract documents. Depending on the workload, the construction inspector provides inspection and quality control services for DPW projects, as needed.

The wastewater infrastructure maintenance staff is the group responsible for the reliable and efficient operation of approximately 145 miles of sewers and force mains, twenty-eight (28) wastewater pump stations, over 3,500 manholes, and 114 residential grinder pumps. This highly technical, knowledgeable, and dedicated group is available 24/7 to address any problem or any customer related issue that may occur. Besides their normal responsibilities, this group has been instrumental in providing data and assisting our consultant in identifying the needs and weaknesses of our wastewater infrastructure during the development and updating of a comprehensive rehab and retrofitting plan.

The Utility Commission is represented at the Information Technology Committee, the Emergency Management Committee, the Communications Committee, the Water Utilities Coordinating Committee (WUCC), the Southeastern Connecticut Regional Wastewater Management Plan Development Group, and the Municipal Complex Phase II Improvements Building Committee. We are also working together with the City of New London and the Town of East Lyme in developing a plan to address the issues detailed on the Draft Order from CTDEP to

our communities related to the Piacenti Wastewater Treatment Facility (WWTF). Furthermore, we are also working with both communities on providing accommodations for wastewater discharges originating from some of the beach communities in the Town of Old Lyme to discharge into the New London WWTF.

All employees are part of a fully integrated Utility Commission team working on the daily operational basis under the direction of the Assistant Director, and under the general direction of the Chief Engineer as the department head.

Planning, Design and Construction

2018 Planning Activities

- Continuous Implementation of the Capital Improvements Program – this entails the continuous revision and updating of the water and wastewater capital improvements program to reflect the needs of our community and to pursue the goals and responsibilities of the Utility Commission.
- We also continue with the investigation of I/I sources, the planning of necessary improvements and funding strategies for the remaining pump stations, and the recommended implementation of five flow monitoring devices at those areas in Town where wastewater flows from Waterford to New London and New London to Waterford. These areas are: the Evergreen PS, the East Neck PS, Chester St., and the Charter Oak Credit Union. We are also replacing the existing meter at Mago Point with a Doppler meter to monitor flows coming from west of the Niantic River (East Lyme). The utilization of the CCTV equipment for the inspection and evaluation of our sewers is providing valuable information on the condition of our sewers and the areas that need to be prioritized for I/I control and continuous maintenance.
- On the water side, we are planning for the replacement of water pipes at the Pleasure Beach area. This program was initiated about nine years ago. Due to the poor quality of the pipe used at the area a significant number pipe failures have been identified through the years. In order to have a reliable water system at the area, a program intended for the replacement of pipes was developed about eight years ago; however, because of other project having a higher priority, this program has not been fully implemented. The design phase is completed; however, due to limited funding and lower priority of this project, funding has not been aggressively pursued. In order to keep this need. A funding request of \$175,000 and \$400,000 for FY18 and FY19, respectively, was included on the FY17 CIP; however, such request will be moved to future years during future CIP.

Due to the limited availability of funding, the decommissioning of the Bartlett Corner's drinking water PS has been placed on a lower priority. We will continue working with the Planning Department (input from the Finance Department will be requested as the project develops) to implement the decommissioning plan and infrastructure disposal.

The Fargo Road water tank was inspected by Lenard Engineering and its rehab (minor structural work, and the coating of the tank) is in the planning/design stages. Funding of \$400,000 was requested under FY 18 CIP, and \$450,000 under FY19 for this work. Although no funding was approved on the FY18 and FY 19 CIP, it will be requested again on FY20 CIP.

Planning activities also include: the retrofitting of wet well hatches (funding designated) at various pumping stations for flood control, as well as meeting OSHA requirements for safety; the replacement of various Gorman-Rupp pumps at pumping stations; the installation of in-line grinders to shred solids discharged into the collection system; the replacement of air-release valve at various force main locations; the rehab of the Old Norwich pumping station as the last cast-in-place station that remains to be rehabbed, and; together with our on-call contractor, the implementation of an aggressive I/I control program.

2018 Design Activities

- **Water**

Comprehensive Water System Improvement Program and FY17 Year Budget Estimate

1. The Utility Commission staff, together with Lenard Engineering, continuously reviews the town's current water system improvements and requirements; together with our future needs in effort to develop a comprehensive improvement program and budget estimate. The scope of this project consists of the review and inspection of all town water system assets including water storage tanks, pump stations and piping. This activities are also intended to meet CTDPH regulation regarding the operation and conditions of the water infrastructure.
2. Lenard Engineering assisted the Town in conversations with the CT Department of Health (Drinking Water Section) regarding the retention of our classification as a public water system. Our argument regarding the reasons that Waterford should keep its PWSID# was accepted by the State Dept. of Health and memorialized in an MOU. We are now proceeding with the commitments specified in such MOU. Such commitments and activities include, with assistance of the City of New London, the implementation of a leak detection program to minimize unaccounted water. In coordination with DPW, areas intended to be paved or rehabilitated will be (are being) given priority regarding the leak detection program.
3. In coordination with the town DPW, based on their road rehab and paving schedule, we identify roads for leak detection prior to, during, and after the roads are rehab or paved. This will minimize the possibility of re-opening the road(s) if a water leak occurs.

- **Wastewater**

Sewer System Rehabilitation Program

The Utility Commission developed [and updates as necessary] an ambitious and aggressive plan to retrofit and rehabilitate our wastewater infrastructure. The areas to be addressed are: retrofitting and rehabilitation of our pumping stations.

To date, we have conducted evaluations within the Pleasure Beach and other areas, we have inspected over 30,000 linear feet of sewer main via closed circuit video. We have performed house to house inspections within the sewer shed and conducted smoke testing to locate improper connections to the sewer system.

With our CCTV equipment, this program is being performed and controlled as the needs and priorities arrive. The construction of a grit disposal station was an integral component on the success of this program

These past years we conducted preliminary studies at that sewer area contributing flow to the Harvey Ave. Pump station. It is the purpose of these studies to located I/I points, to estimate their contribution to the total flows sent to the New London Treatment Plant, and to eliminate these points. This will assist us in the reduction on treatment costs and energy use at our pumping stations. This coming year we will proceed with more detailed evaluations. We are now in the process of, with the help of our on-call contractors, and taking advantage of economies of scale, commence the rehab and those areas identified to exhibit significant I/I.

At the Office-

The Utility Commission has the ability of accepting on line payments with credit or debit cards. Also, electronic bank checks are being “intercepted” and directly posted to reduce the tedious process of manual posting of electronic bank checks. Credit card payments are not accepted at the window, but on-line only. A link is provided at the Town’s home page www.waterfordct.org or <https://waterfordct.epayub.com/Pages/default.aspx>

2018 Construction Activities

Buildings and Electro-mechanical Equipment Maintenance

Besides the normal preventive maintenance and some repair activities associated with our infrastructure, the Utility Commission field maintenance division is responsible for the building and grounds maintenance of all 28 wastewater pumping stations. This program includes the re-siding of the buildings housing the pump stations. This work is done by our own maintainers; saving the Town a significant amount of dollars as compared with the cost associated with outside contractors. The landscaping grounds maintenance of the facilities is also the responsibility of our field staff. Also, the upgrading of electrical control panels and equipment is being done on a continuous basis. Our in-house staff is also systematically replacing the pumps at those Gorman-Rupp pumping stations where the pumps have, more than exceeded, their life expectancy, and their reliability and efficiency are being jeopardized.

Supervisory Control and Data Acquisition (SCADA)

A design/build construction of the new SCADA was completed at a final cost is about \$560K. A significant amount of work is also being done for the implementation of (local) sound alarms at our pumping stations. These [sound] alarms are intended to provide redundancy in the event that for whatever reason, our computers network fails to provide alarms via cloud communications.

Rehab of deteriorated manholes and I/I through sewer pipes

As part of I/I mitigation our staff continues the planning and repairing of cross country manholes, and with the help of a private contractors, various sections of pipes exhibiting I/I. In

order to maximize and conduct this program in an efficient manner, the need for a grit station as part of our I/I mitigation program is hereby reinforced.

Sewer Lines

The grit station continues to be an important asset regarding the maintenance of our infrastructure. No new construction or emergency repairs to gravity sewer lines.

Water Lines

No work done by the Town of Waterford.

Operating Budget(s) (2017-18)

Revenues/Expenditures

The administration, clerical, and the operation and maintenance of the sewerage system are 100% funded through sewer use fees (Enterprise Fund). No revenue is received from the general fund. The wastewater (enterprise) operating expenditure for 2016-17 was \$3,703,946.

Assessments, rentals, Enterprise, connection fees, and other revenues (FY 17-18)

In FY 17-18 the Utility Commission collected:

- \$1,050 in water assessments, and
- \$23,830 in sewer assessments

These assessments collections are forwarded to the General Fund. The UC also collected:

- \$3,618,115 in sewer user charges (enterprise fund), and \$36,234 from the Town of East Lyme for the use and depreciation of the Waterford wastewater infrastructure, which went to the Enterprise Fund and the EL/Waterford depreciation fund.
- The UC also collected \$40,417 from connection fees which went into the Sewer Development and Maintenance Fund
- The UC also collected \$73,384 in rental fees which went into the Water Fund.

Expenditures (FY 17-18)

- General Fund expenditures were \$0
- Expenditures from the Enterprise Fund were \$3,703,946.
- Expenditures from the Sewer Development and Maintenance Fund were \$26,495.
- Expenditures from the Water Fund were \$46,546.
- Expenditures from the Capital and Non- Recurring Fund were \$121,330.
- Expenditures from the Capital Improvements Fund were \$6,000.

FY 2019 Activities

During this [FY 18] year, besides our operational and maintenance responsibilities, we are planning the

following projects:

- The evaluation and recommendations for the replacement of the Weimes Rd. and Marilyn Rd. pumping stations (pneumatic ejectors), and the full rehab of the Old Norwich Road pumping station.
- Complete the optimization of our new, fully operational, and reliable SCADA (telemetry) system for our wastewater pumping stations.
- The evaluation of the Harvey Ave. PS force main failure.
- The evaluation of the impact that wastewater from Old Lyme beaches would have on our conveyance system.
- The full evaluation for the rehabilitation of the Old Norwich Road pumping station.
- The compliance with the Waterford/CT Dept. of Health Memorandum of Understanding (MOU).
- The implementation of corrective or mitigating measures intended for the protection of various pumping stations currently vulnerable to flooding.

Operations and Maintenance

The Utility Commission's operations, maintenance, and office staff is currently responsible for the reliable and safe operation of 28 pump stations, 145 miles of sewers, over 114 grinder pumps; and for the reliable and "top notch" customer service to over 7,000 customers. The maintenance staff operates on a **mission critical "around the clock"** mode and stand-by status. The construction noted above, and the on-going implementation of a comprehensive evaluation and retrofitting of our infrastructure, the Utility Commission maintenance staff will realize an increase in physical operational facilities.

Mission

The Commission has been vigorous in its efforts to secure, maintain and optimize our water supplies and related infrastructure, as well as our wastewater infrastructure for the benefit of present and future generations.

These efforts include:

- Partnership efforts with the City of New London on developing alternative sources,
- Actively involved in efforts to regionalize water supplies and wastewater infrastructure.
- Evaluation of alternatives for the strengthening of our distribution system to provide reliable and sustainable fire flows,
- Aggressive maintenance program of our drinking water infrastructure,
- Aggressive maintenance, rehabilitation and retrofitting program for our wastewater infrastructure for the enjoyment of future generations.

The Utility Commission continues in its mission to provide superior customer services. We will continue to implement the following business plan:

1. Comprehensive long-term planning
2. Coordination and cooperation with other town departments.

3. Provide leadership in regionalization efforts.
4. Implement appropriate and innovative technologies to improve efficiency.
5. Nurture an atmosphere that is conducive to employee growth, retention of qualified staff, professionalism, and encourage employee response to changes in the activities and needs of the department.
6. Operate using sound and effective business practices, and most efficient technology.

It is important to note that during this past year the region was affected by major weather events. These events caused the loss of power at many locations. The backbone of our sewer collection system is the network of pump stations located throughout the town. These major pump stations together with about 114 individual grinder pumps are dependent on commercial power during their normal functions. Our staff diligently made sure that during those events our pump and individual stations were energized to provide service 24/7. Our dedicated field staff performed their duties flawlessly and there was no need to by-pass wastewater flows. None of our customers experienced sewage backflows into their property during these events.

UTILITY COMMISSION MEMBERS:

Peter M. Green, Chairman
Raymond Valentini

Kenneth Kirkman
Rodney Pinkham

Stephen Negri

Staff

Bartelli, James
Janice Jones
Burke, David
Clark, Peter
Gordy, James
Celeste Bushway
Lathrop, Fred
Machinski, Edward
Medbery, Philip
Rowe, Dean
Sexton, Scott
Soto, Neftali
Eric Williams
Windle, Amy

Assistant Director
Accts. Receivable Clerk
Sewer Technician II
Sewer Maintenance Operator
Lead Maintenance Operator
Secretary/Clerk
Survey Party Chief
Assistant Construction Inspector
Foreman
Sewer Technician I
Sewer Technician I
Chief Engineer (Director)
Wastewater Maintenance - Electrician Operator
Office Coordinator

On behalf of the Waterford Utility Commission, Respectfully submitted,

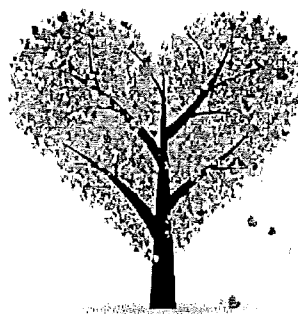


Neftali Soto, P.E. Chief Engineer



Town of Waterford Youth Services Annual Report Fiscal Year 2018

Prepared by Dani Gorman, MS
on behalf of the Youth Services Advisory Board
Jody Nazarchyk, Chairwoman



In fiscal year 2018 we devoted ourselves to helping consumers reach their full potentials, weather life's storms, and overcome challenges. We furthered our commitment to serving all youth with a remarkable range of human differences; creating an environment that removed barriers and encouraged inclusion. We reaffirmed our pledge to town leaders to restrain fiscal spending while still meeting the needs of those who turned to us for help. We ushered in a decade of unprecedented participation levels; marking ten years of record-breaking calls for service. On behalf of the Youth Services Advisory Board, I respectfully submit the department's 2018 Annual Report - Youth Services.

Programs:

In FY18 we continued our commitment to offer high-quality, consumer-driven programming that met the specific needs of the populations we serve. From after-school programs that boosted self-confidence to psycho-educational groups that promoted mindfulness and reduced anxiety; participation levels soared to record high levels. Program opportunities extended beyond after-school hours into more convenient evening offerings and weekend engagements so that children and caregivers seeking our help could engage without restrictions. Program themes encompassed a wide range of topics from building self-worth to suicide prevention.

At all ages and all levels we offered Waterford's children fair and equal opportunities to reach their full potentials within their homes, schools, and community. Furthermore, we supported parents and caregivers in their efforts to nurture the overall development of their children.

Camp DASH relocated to the Clark Lane Middle School campus to accommodate the growing demand for the program. In a partnership setting with Waterford Public School's Summer Academy, campers enjoyed a more wide-spread layout that permitted us to accept more campers than ever before. In its seventh year in operation, the camp's unique program design of recreational and social growth opportunities provided for an ideal mix of summer fun and emotional growth. While camp enrollment increased to a maximum group size of 210 children; waiting lists for the program remained high with over 50 children on standby each week. For the second consecutive year, the State of Connecticut Office of Early Childhood inspected the camp

The Numbers Close-Up ✓ Programs



Group Type	Contacts*
Birth-3 years old	598
Pre-K 12 th grade	5,334
Community	14,955

*Contacts may signify a duplication of those served.

and found the program to be in full compliance and State Department of Education satisfaction surveys, completed by campers, continued to rate the camp as “exceeding expectation” in 98% of the surveys completed.

The police / youth mentoring program continued to match Waterford Police Department patrol officers with middle school students in an effort to encourage friendship, support, and guidance. The program continued to contribute to the social and emotional growth of the mentees; helping the students build resiliency, competence, and confidence. In fiscal year 2018, we partnered with schools, other town departments, law enforcement, judicial courts, protective agencies, civic groups, faith organizations and prevention groups to meet needs and capitalize on resources. From health fairs to a theatrical production with a partner school, Youth Services’ programming touched thousands of lives and resulted in more than 1,300 program hours of service delivery.

Mental Health Services & W.A.D.E. Coalition:

In FY18, referrals for mental health and case management services continued to escalate, marking our highest levels since the department’s inception. With the understanding that mental illness is like other diseases in that the sooner it’s treated the better the outcomes, Youth Services pledged itself to promoting mental health services and rapid responses to treatment needs. For children and families seeking help, the department had a meticulous record for responding to non-crisis calls for help within 24 hours of a consumer’s initial call to the office. In fiscal year 2018, the contract clinical staff strengthened efforts to work with pediatricians through regular phone consultations to assess and treat the mental needs of children in care. This whole-child approach paved the way for better screening, treatment, and awareness.

The department treated a wide variety of mental health concerns with anxiety, depression, attention-deficit / hyperactivity disorder, Autism, substance use / addiction, and mood disorders being the top presenting issues in 2018. The majority of children were treated in-house through our clinical program with less than half of the youth served being case managed to outside providers for treatment options that included the need for extended care and in some cases medication. While some children were referred out, the department remained involved with these children in the form of advocacy, parenting education, and family therapy.

The Numbers Close-Up ✓ Mental Health



Age Group	# Helped*
4-12 years old	451
13-21 years old	519
Family Caregivers Groups	333

*Includes case management

The Waterford Alcohol and Drug Education (W.A.D.E.) Coalition extended its efforts to deter and reduce substance use through educational campaigns, research-based programs, health fairs, assessments, screenings, workshops, and counseling. All of these approaches sought to boost protective factors and eliminate risk factors. Referrals for drug and alcohol assessments soared and extended beyond the juvenile population into the young adult group (18-20 years old). The majority in this age group were helped for opiate drug use and cocaine with additional efforts to help find them drug treatment programs throughout the east coast.

The Juvenile Review Board (JRB) recorded another year of increased referrals into the program with the board meeting monthly to hear the cases of youthful offenders detoured from the

juvenile court for rehabilitation. In the board's decisions, the 10 member panel provided young people with opportunities to learn from their mistakes and make better future choices. 86 percent of Waterford's JRB cases were successfully completed under the direction of a case manager and in many cases, these juveniles remained in counseling at Youth Services.

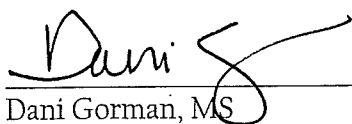
Human Services / Community Services:

In FY18, the department continued its commitment to provide residents in need with a variety of social and human services assistance. Most notable was the relocation of the town's interfaith food locker from town hall to Youth Services. In its new location, the food locker was furnished with brand new shelving provided by the Cactus Jack Foundation and a June (2018) food drive, organized by a Cactus Jack and Youth Services board member Mike Buscetto, replenished the locker with hundreds of non-perishable food items donated by residents, businesses, civic groups, and places of faith throughout the region. Our annual Thanksgiving and Christmas Holiday Programs for the needy provided over 500 meals that included all of the essential food items for a warm and delicious dinner. Again this year, 100 percent of residents who applied for help with food and gifts during the holidays were adopted by donors who provided children (up to the age of 18) with brand new gifts and toys. Holiday donors represented many facets of the community from schools to private residents who made certain that the gift wishes of children in need were fulfilled while exceeding expectations. Hundreds of school children who participated in our annual Stuff the Bus event filled an entire school bus with all of the needed food items for holiday meals that covered both Thanksgiving and Christmas. It is without question that Waterford is made up residents who are committed to helping those in need. Beyond the holiday season, residents continued to turn to us for help with their basic needs and requests for social services. In FY18 we assisted residents (up to the age of 64) with combating hunger, food insecurity, eviction prevention, re-housing, transportation, healthcare, childcare, employment / unemployment, energy assistance and many other areas of need. Again, we recorded unprecedented requests for service.

In Closing:

In FY18, we were steadfast in our commitment to provide children, families, and residents of all ages with the help they needed to lead more productive lives. We were unwavering in our efforts to provide opportunities that allowed consumers to achieve support during the most critical moments of their lives. From our youngest consumers to their caregivers, we worked tirelessly to help residents find their way so they could reach their full potentials. In FY19 we continue to strive for excellence in all aspects of program operations; pledging to be an accessible and productive program that makes big and meaningful differences in the lives of those we serve.

Respectfully Submitted,



Dani Gorman, MS
Director



ZONING BOARD OF APPEALS 2017/2018 ANNUAL REPORT

The Zoning Board of Appeals consists of five regular and three alternate elected members.

The Zoning Board of Appeals may vary the provisions of the Zoning Regulations in harmony with the general purpose and intent of the regulations and the Town's current Plan of Preservation, Conservation and Development with due consideration for conserving the public health, safety, convenience, welfare and property values.

The Board's authority originates from the CT General Statutes and the Zoning Regulations.

The Board has the following powers and duties:

- Hear and decide appeals where it is alleged that there is an error in any order requirement or decision made by the Zoning Enforcement Office or any other official charges with the enforcement of the regulations;
- To hear, decide, determine and vary the application of provisions of the zoning regulations. A literal enforcement of the regulation would result in exceptional difficulty or unusual hardship and the public safety and welfare secured. Variances are based on the unique, unusual hardship of the land and in its discretion the board may attach reasonable conditions to the approval of a variance;
- The board acts on approval/denial of certificates of location and motor vehicle dealers/repairers licenses.

The Zoning Board of Appeals held 6 public hearings during the 2017/18 Fiscal Year which included public hearings for 14 applications. One commercial and eleven residential applications were approved. Two applications appealing decisions made by the Zoning Enforcement Officer were heard and the commission upheld the decision of the ZEO. .

The Zoning Board of Appeals received \$4,972. for application fees. Expenditures amounted to \$3,957 of in which, \$3,638. was associated with public hearing advertisements. The remaining \$318. was spent on postage and the cost of attending the CT Land Use Law Seminar. Application fees are applied to the general fund which helps defray the cost of postage and advertising as required by law.

FIFTEEN ROPE FERRY ROAD
WATERFORD, CT 06385-2886



PHONE: 860-442-0553
www.waterfordct.org

Present Commission Members

Members

Cathy Newlin, Chairwoman
Joshua Friedman, Vice Chairman
Thomas Malley Jr.
Ann Darling, Secretary
Michele Kripps

Present Alternative Members

Alternate Members

Darcy Van Ness
Danielle McCarty
Dr. Billy Gene Collins

2017/2018

Former FY17/18 Commission Members

Barbara Panciera

Former FY 17/18 Alternative Members

Joseph Filippetti
Joshua Steele
Elizabeth Yoker

Staff

Thomas Lane, Zoning Enforcement Officer,
Retired 8/31/18

Carol Libby, Recording Secretary
Recording Secretary

Appendix A

TOWN OF WATERFORD, CONNECTICUT



ANNUAL FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED
JUNE 30, 2018

Town of Waterford, Connecticut

Annual Financial Report

**FOR THE FISCAL YEAR ENDED
JUNE 30, 2018**

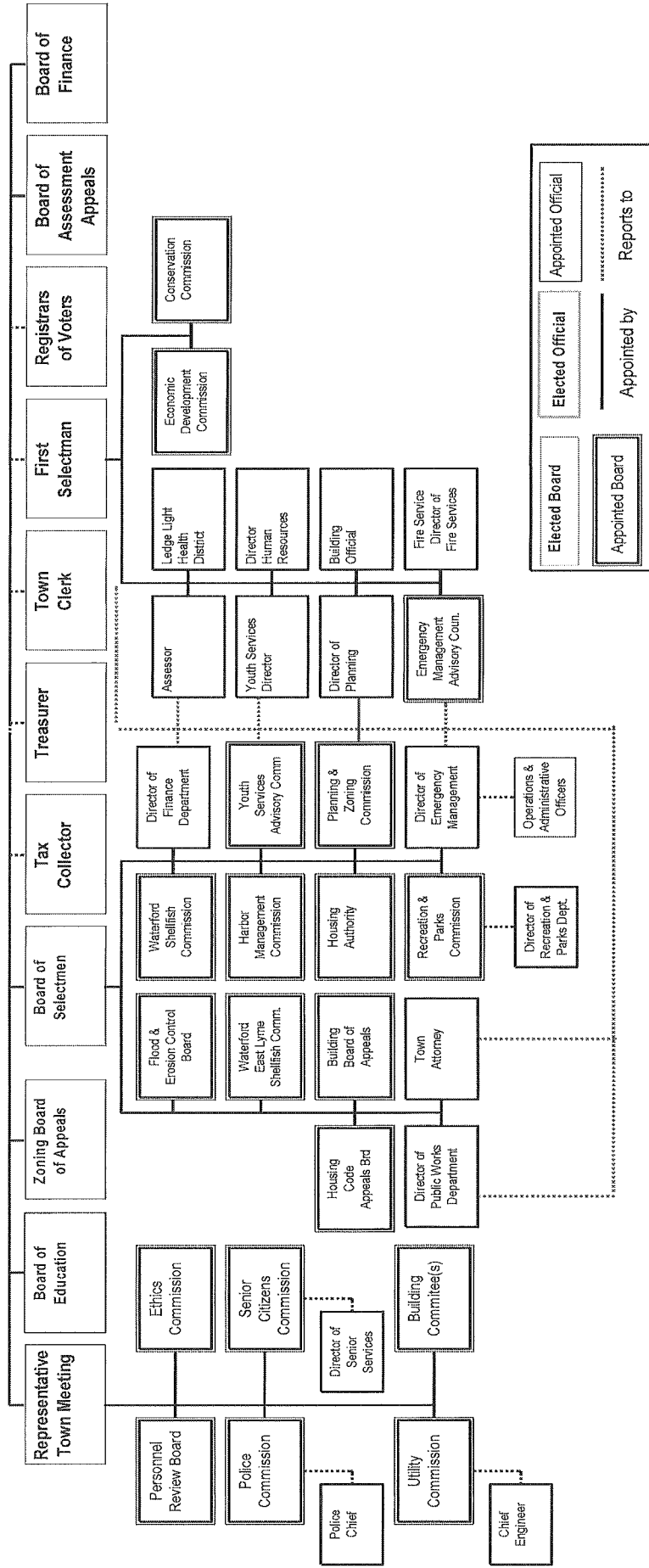
**Department of Finance
Kevin McNabola
Director of Finance**

**TOWN OF WATERFORD, CONNECTICUT
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JUNE 30, 2018**

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ORGANIZATIONAL CHART TOWN OF WATERFORD GENERAL GOVERNMENT



Town of Waterford, Connecticut

Principal Town Officials

As of June 30, 2018

Daniel M. Steward
Thomas W. Giard III
Kevin McNabola
Bernard Pisacich
Abby Piersall
Brian Long
Brett Mahoney
Neftali Soto
Alan Wilensky
Terence Dinnean
Brian Flaherty
Lisa Cappuccio
David Campo
Daniela Gorman
David Garside
Roslyn Rubenstein
Bruce A. Miller
Joyce Sauchuk

First Selectman
Superintendent of Schools
Director of Finance
Treasurer
Planning Director
Director of Public Works
Chief of Police
Chief Engineer, Utilities Commission
Tax Collector
Assessor
Recreation & Parks Director
Director of Senior Services
Town Clerk
Director of Youth Services
Building Official
Library Director
Director of Fire Services
Director of Human Resources

Independent Auditors' Report

blumshapiro.com

To the Board of Finance
Town of Waterford, Connecticut

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Town of Waterford, Connecticut, as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the Town of Waterford, Connecticut's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Town of Waterford, Connecticut, as of June 30, 2018 and the respective changes in financial position and, where applicable, cash flows thereof, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Change in Accounting Principle

As discussed in Note 1 to the financial statements, during the fiscal year ended June 30, 2018, the Town of Waterford, Connecticut, adopted new accounting guidance, GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other than Pensions*. The net position of the Town of Waterford, Connecticut, has been restated to recognize the net Other Postemployment Benefit liability in accordance with GASB No. 75. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, the budgetary comparison information and the pension and OPEB schedules as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, which considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Waterford, Connecticut's basic financial statements. The introductory section and combining and individual nonmajor fund financial statements and supplemental schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements and schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements and schedules are fairly stated in all material respects in relation to the basic financial statements as a whole.

The introductory section has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and, accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 18, 2018 on our consideration of the Town of Waterford, Connecticut's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Town of Waterford, Connecticut's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Town of Waterford, Connecticut's internal control over financial reporting and compliance.

Blum, Shapiro & Company, P.C.

West Hartford, Connecticut
December 18, 2018

TOWN OF WATERFORD, CONNECTICUT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2018

This discussion and analysis of the Town of Waterford, Connecticut (the Town) financial performance is prepared by management to provide an overview of the Town's financial activities for the fiscal year ended June 30, 2018. Please read this MD&A in conjunction with the transmittal letter and the Town's financial statements, Exhibits I to IX.

FINANCIAL HIGHLIGHTS

- The Town's net position, as restated, increased as a result of this year's operations. While net position of our business-type activities decreased by \$1.9 million, or 3.3 %, net position of our governmental activities increased by \$2.1 million or 1.4%.
- During the year, the Town had expenses that were \$2.1 million less than the \$106.9 million generated in tax and other revenues for governmental programs.
- In the Town's business-type activities, revenues and transfers in decreased by \$265.0 thousand or 6.4%, while expenses increased by \$795.0 thousand or 16.1 %.
- The total cost of all of the Town's programs was \$110.4 million, with no new programs added this year.
- The General Fund reported a fund balance this year of \$14.8 million.
- The resources available for appropriation were \$823.4 thousand more than anticipated for the General Fund. There were additional appropriations of \$693.1 thousand made early in fiscal year to close out the capital project funds for the elementary schools. However, unused appropriations of \$792.6 thousand were returned to fund balance at year end. Overall, the operating results increased the General Fund balance by \$922.9 thousand.

OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of a series of financial statements. The statement of net position and the statement of activities (Exhibits I and II, respectively) provide information about the activities of the Town as a whole and present a longer-term view of the Town's finances. Fund financial statements are presented in Exhibits III to IX. For governmental activities, these statements tell how these services were financed in the short term as well as what remains for future spending. Fund financial statements also report the Town's operations in more detail than the government-wide statements by providing information about the Town's most significant funds. The remaining statements provide financial information about activities for which the Town acts solely as a trustee or agent for the benefit of those outside of the government.

Government-Wide Financial Statements

Our analysis of the Town as a whole begins on Exhibits I and II. These statements include all assets and liabilities using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

These two statements report the Town's net position and changes in it. Over time, increases or decreases in the Town's net position are one indicator of whether its financial health is improving or deteriorating. The reader needs to consider other non-financial factors, however, such as changes in the Town's property tax base and the condition of the Town's capital assets, to assess the overall health of the Town.

In the statement of net position and the statement of activities, we divide the Town into two types of activities:

- *Governmental Activities* - Most of the Town's basic services are reported here, including education, public safety, public works, recreation, library, social services and general administration. Property taxes, charges for services, and state and federal grants finance most of these activities.
- *Business-Type Activities* - The Town charges a fee to customers to help it cover all or most of the cost of certain services it provides. The Town's Utility Commission Enterprise Fund is reported here.

Fund Financial Statements

The fund financial statements begin with Exhibit III and provide detailed information about the most significant funds - not the Town as a whole. Some funds are required to be established by Charter. However, the Board of Finance establishes many other funds to help control and manage money for particular purposes or to show that it is meeting legal responsibilities for using grants and other money (i.e. grants received for education from the State and Federal Government). The Town's funds are divided into three categories: governmental, proprietary and fiduciary.

- *Governmental Funds (Exhibits III and IV)* - Most of the Town's basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the Town's general government operations and the basic services it provides. Governmental fund information helps to determine whether there are more or fewer financial resources that can be spent in the near future to finance the Town's programs. The relationship (or differences) between governmental activities (reported in the statement of net position and the statement of activities) and governmental funds is described in a reconciliation included with the fund financial statements.
- *Proprietary Funds (Exhibits V to VII)* - When the Town charges customers for the services it provides, whether to outside customers or to other units of the Town, these services are generally reported in proprietary funds. Proprietary funds are reported in the same way that all activities are reported in the statement of net position and the statement of activities. In fact, the Town's enterprise fund (a component of proprietary funds) is the same as the business-type activities reported in the government-wide statements, but provide more detail and additional information, such as cash flows, for proprietary funds. Internal service funds (the other component of proprietary funds) are used to report activities that provide supplies and services for the Town's other programs and activities - such as the Town's Insurance Administration Fund.
- *Fiduciary Funds (Exhibits VIII and IX)* - The Town is the trustee, or fiduciary, for its employees' pension plans. It is also responsible for other assets that, because of a trust arrangement, can be used only for the trust beneficiaries. All of the Town's fiduciary activities are reported in separate statements of fiduciary net position and changes in fiduciary net position. These activities are excluded from the Town's other financial statements because the Town cannot use these assets to finance its operations. The Town is responsible for ensuring that the assets reported in these funds are used for their intended purposes.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

The Town's combined net position, after restatement, increased from \$215.2 to \$215.5 million or 0.1 %. The analysis below focuses on the net position (Table 1) and changes in net position (Table 2) of the Town's governmental and business-type activities.

TABLE 1 (In Thousands)

	Governmental Activities		Business-Type Activities		Total	
	2018	2017 (as Restated)	2018	2017 (as Restated)	2018	2017 (as Restated)
Current assets	\$ 36,822	\$ 34,267	\$ 4,564	\$ 4,601	\$ 41,386	\$ 38,868
Capital assets, net of accumulated depreciation	249,138	254,299	50,975	52,849	300,113	307,148
Total assets	<u>285,960</u>	<u>288,566</u>	<u>55,539</u>	<u>57,450</u>	<u>341,499</u>	<u>346,016</u>
Deferred outflows of resources	5,975	9,322	-	-	5,975	9,322
Long-term debt outstanding	122,471	131,872	358	582	122,829	132,454
Other liabilities	7,715	7,024	364	198	8,079	7,222
Total liabilities	<u>130,186</u>	<u>138,896</u>	<u>722</u>	<u>780</u>	<u>130,908</u>	<u>139,676</u>
Deferred inflows of resources	1,080	461	-	-	1,080	461
Net Position:						
Net investment in capital assets	172,063	172,024	50,975	52,848	223,038	224,872
Restricted	137	145	-	-	137	145
Unrestricted	<u>(11,532)</u>	<u>(13,638)</u>	<u>3,842</u>	<u>3,822</u>	<u>(7,690)</u>	<u>(9,816)</u>
Total Net Position	<u>\$ 160,668</u>	<u>\$ 158,531</u>	<u>\$ 54,817</u>	<u>\$ 56,670</u>	<u>\$ 215,485</u>	<u>\$ 215,201</u>

Net position of the Town's governmental activities increased by 1.4% (\$160.7 million in 2018 compared to \$158.5 million in 2017). Unrestricted net position - the part of net position that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation or other legal requirements - changed from (\$13.7) million at June 30, 2017 to (\$11.5) million at the end of this year.

By far the largest portion of the Town's net position is its investment in capital assets (e.g., land, buildings, machinery and equipment). Since the Town's investment in its capital assets, net of accumulated depreciation, must also be reported net of related debt, it should be noted that the Town's outstanding debt is related to bonds payable as of June 30, 2018.

The net position of our business-type activities decreased by 3.3 % (\$54.8 million in 2018 compared to \$56.7 million in 2017).

The Town's total revenues (excluding special items) were \$110.6 million. The total cost of all programs and services was \$110.4 million. Our analysis below separately considers the operations of governmental and business-type activities.

TABLE 2 (In Thousands)

	Governmental Activities		Business-Type Activities		Total	
	2018	2017	2018	2017	2018	2017
Revenues:						
Program revenues:						
Charges for services	\$ 3,260	\$ 3,479	\$ 3,654	\$ 3,727	\$ 6,914	\$ 7,206
Operating grants and contributions	12,205	11,261			12,205	11,261
Capital grants and contributions	2,450	3,106		417	2,450	3,523
General revenues:						
Property taxes	87,927	85,884			87,927	85,884
Grants and contributions not restricted to specific purposes	294	771			294	771
Unrestricted investment earnings	686	315	37	8	723	323
Miscellaneous revenue	145	123			145	123
Total revenues	<u>106,967</u>	<u>104,939</u>	<u>3,691</u>	<u>4,152</u>	<u>110,658</u>	<u>109,091</u>
Program expenses:						
General government	14,892	13,745			14,892	13,745
Public safety	12,098	11,509			12,098	11,509
Public works	7,180	8,558			7,180	8,558
Recreation	1,020	1,763			1,020	1,763
Library	1,065	917			1,065	917
Social services	1,299	1,321			1,299	1,321
Education	64,680	61,806			64,680	61,806
Interest and fiscal charges	2,400	2,604			2,400	2,604
Utility Commission			5,740	4,945	5,740	4,945
Total program expenses	<u>104,634</u>	<u>102,223</u>	<u>5,740</u>	<u>4,945</u>	<u>110,374</u>	<u>107,168</u>
Excess (deficiency) of revenues over expenses before transfers	2,333	2,716	(2,049)	(793)	284	1,923
Transfers	<u>(196)</u>		<u>196</u>		<u>-</u>	<u>-</u>
Change in Net Position	<u>2,137</u>	<u>2,716</u>	<u>(1,853)</u>	<u>(793)</u>	<u>284</u>	<u>1,923</u>
Beginning Net Position	158,531	163,614	56,670	57,463	215,201	221,077
Restatement		<u>(7,799)</u>		<u>-</u>	<u>-</u>	<u>(7,799)</u>
Ending Net Position	<u>\$ 160,668</u>	<u>\$ 158,531</u>	<u>\$ 54,817</u>	<u>\$ 56,670</u>	<u>\$ 215,485</u>	<u>\$ 223,000</u>

Governmental Activities

Approximately 82.2% of these revenues were derived from property taxes, followed by 14.0% from operating and capital grants and contributions, 3.1% from charges for services and 0.7% from investment and other general revenues.

Major factors affecting operations include:

- Property tax revenues were up by \$2.0 million due to an increase in the mill rate of 0.9%.
- Capital grants and contributions decreased by \$656 thousand due to the mainly following:
 - The Waterford High School project grant decreased by \$2.4 million in FY18.
 - The Local Bridge Grant revenue increased by \$1.1 million in FY18 for the Jordan Cove Bridge Project.
 - The Local Capital Improvement (LOCIP) grant revenue increased by \$783.6 thousand for the Town Hall HVAC project.
 - The Mago Point STEP grant increased by \$82.0 thousand over FY17.
 - The Oswegatchie School project grant decreased by \$75.5 thousand.
 - The Quaker Hill School project grant decreased by \$46.5 thousand.
 - The section 5310 CT DOT grant decreased by \$49.6 thousand.
- Grant and contributions not related to specific programs decreased by \$476 thousand due to cuts in State funding.
- Investment earnings were up by \$371 thousand over FY17.

Table 3 presents the cost of each of the Town's five largest programs - education, general government, public safety, public works and recreation - as well as each program's net cost (total cost less revenues generated by the activities). The net cost shows the financial burden to the Town's taxpayers by each of these functions.

TABLE 3 (In Thousands)

	Total Cost of Services		Net Cost of Services	
	2018	2017	2018	2017
Education	\$ 64,680	\$ 61,805	\$ 52,191	\$ 47,942
General government	14,892	13,745	13,714	12,073
Public safety	12,098	11,508	11,458	11,074
Public works	7,180	8,558	4,213	7,336
Recreation	1,020	1,763	674	1,502
All others	4,764	4,842	4,468	4,449
Totals	\$ 104,634	\$ 102,221	\$ 86,718	\$ 84,376

Business-Type Activities

Net position of the Town's business-type activities (see Table 2) decreased by 3.3% (\$54.8 million in 2018 compared to \$ 56.7 million in 2017). Revenues and transfers in for the Town's business-type activities (see Table 2) decreased by \$265 thousand (\$3.9 million in 2018 compared to \$4.2 million in 2017). The factors driving these results include:

- A decrease in capital contributions of \$221.0 thousand or 5.3% over fiscal year 2017 due mostly to the completion of work on the Pump Station Grit Facility. This project had been funded primarily through the Capital and Nonrecurring Fund.

TOWN FUNDS FINANCIAL ANALYSIS

Governmental Funds

As the Town completed the year, its governmental funds (as presented in the balance sheet - Exhibit III) reported a combined fund balance of \$22.0 million, which is increase of \$0.9 million from last year's total of \$21.1 million. Included in this year's total change in fund balance is an increase of \$1.2 million in the General Fund, a decrease of \$880.6 thousand in the Capital and NonRecurring Fund and an increase of \$506.2 thousand for Nonmajor Governmental Funds.

Capital Projects Funds:

- The Capital and Nonrecurring Fund balance decreased by \$880.6 thousand due to expenditures of \$3.7 million being offset by revenues of \$1.2 million and transfers in of \$1.6 million.

Non-Major Capital Projects Funds:

- The Fleet Management Fund decreased by \$522.5 thousand due to expenditures of \$1.9 million being offset by net transfers in and out of \$1.3 million.
- The Great Neck Elementary School Fund increased by \$378.8 thousand due to a transfer in from the General Fund to close the project
- The Quaker Hill Elementary School Fund increased by \$23.5 thousand due to a transfer in from the General fund to close the project.
- The Oswegatchie Elementary School Fund increased by \$290.8 thousand due to a transfer in from the General fund to close the project.
- The Capital Improvement Fund increased by \$279.7 thousand due to expenditures of \$795.0 thousand being offset by net transfers in and out of \$1.1 million.

Special Revenue Funds:

- The Mago Point Grant Fund increased by \$50.1 thousand due to grant revenue of \$118.0 thousand and expenditures of \$67.9 thousand.
- The Cafeteria Fund decreased by \$34.0 thousand due to expenditures of \$947.5 thousand and total revenues of \$913.5 thousand.

Proprietary Funds

The Town's Proprietary Funds provide the same type of information found in the government-wide financial statements, but in more detail.

Overall, proprietary funds net assets total \$59.7 million at the end of the year, which includes a \$4.9 million fund balance in the Internal Service Fund.

Net position of the Utility Commission Fund at the end of the year amounted to \$54.8 million. Factors affecting the balance of this fund are included in the discussion of the Town's business-type activities.

In fiscal year 2018, net position of the Internal Service fund increased by \$255.3 thousand from fiscal year 2017. This is due to \$11.2 million in contributions and other revenues (an increase of \$0.2 million over fiscal year 2017), offset by expenses for claims and program administration of \$11.0 million (an increase of \$0.2 million over fiscal year 2017).

General Fund Budgetary Highlights

Revenues were higher than budgetary estimates by \$823.4 thousand and expenditures were less than original budgetary estimates by \$792.6 thousand. Overall revenues over expenditures on a budgetary basis were \$934.9 thousand. In the current year, revenues increased by \$1.3 million or 1.4 % over the prior year and expenditures increased by \$2.2 million or 2.5%.

The major factors affecting this year's annual operating results are as follows:

- Property tax revenue was over budgetary estimates by \$443.8 thousand and over prior year revenue by \$1.7 million.
- State grant funding was under budgetary estimates by \$390.7 thousand and under prior year revenue by \$583.2 thousand.
- Assessment revenue is over budgetary estimates by \$10.0 thousand and under the prior year by \$3.6 thousand.
- License and Permit revenue is over budgetary estimates by \$72.3 thousand and under the prior year by \$117.5 thousand. The building department is down from FY17 by \$61.5 thousand, followed by planning & zoning, which had a decrease of \$39.6 thousand.
- Fines, Penalties and Charges for Services are over budgetary estimates by \$106.8 thousand and under the prior year revenue by \$30.6 thousand. The biggest change was in tipping fee revenue with a decrease of \$70.2 thousand over fiscal year 2017.
- Other sources of revenue were over budgetary estimates by \$158.8 thousand and over the prior year revenue by \$91.1 thousand. The biggest increase was due to the CIRMA members' equity distribution of \$84.1 thousand in FY18.
- Investment income is over budgetary estimates by \$418.2 thousand and over the prior year by \$346.3 thousand.
- Other Financing Sources, which consists of the cancelation of prior year encumbrances and transfers in from the capital improvement fund, was over estimated revenue by \$4.3 thousand and under the prior year by \$11.3 thousand.

Overall Expenditures came in \$792.6 thousand under budgetary estimates. The largest amounts of appropriations returned are outlined below:

- The Public Works Department returned \$270.3 thousand of unused appropriations in the current year.
- The Police Department returned \$177.3 thousand of unused appropriations in the current year.
- The Board of Education returned \$115.0 thousand of unused appropriations in the current year.
- The Recreation and Parks Department returned \$52.2 thousand of unused appropriations in the current year.
- The Fire Services Department returned \$40.2 thousand of unused appropriations in the current year.
- The Emergency Management Department returned \$30.4 thousand of unused appropriations in the current year.
- The Library returned \$21.3 thousand of unused appropriations in the current year.

The Town's General Fund balance of \$14.8 million reported on Exhibit III differs from the General Fund's budgetary balance of \$14.2 million reported in the budgetary comparison in the required supplementary information. This is principally because budgetary fund balance does not include \$566.8 thousand of outstanding encumbrances at year-end, which are reported as expenditures for budgetary purposes. The balances for special revenue funds that are funded primarily from operating transfers from the General Fund are also rolled into that fund for reporting purposes. For fiscal year 2018, those balances amounted to \$74.9 thousand.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

At June 30, 2018, the Town had \$300.1 million invested in a broad range of capital assets, including land, buildings, park facilities, vehicles and equipment, roads, bridges, and water and sewer lines - Table 4. This amount represents a net decrease (including additions and deductions) of \$7.0 million, or 2.3%, from last year.

TABLE 4 (In Thousands)

	Governmental Activities		Business-Type Activities		Total	
	2018	2017	2018	2017	2018	2017
Land	\$ 8,379	\$ 8,018	\$ 128	\$ 128	\$ 8,507	\$ 8,146
Land improvements	583	601			583	601
Building and improvements	171,887	177,673	1,048	1,082	172,935	178,755
Machinery and equipment	4,668	5,045	707	768	5,375	5,813
Vehicles	6,363	5,607	190	151	6,553	5,758
Infrastructure	56,832	55,921	48,892	50,679	105,724	106,600
Permanent easements	5	5			5	5
Software	119	170	10	14	129	184
Construction in progress	302	1,259		26	302	1,285
Total	<u>\$ 249,138</u>	<u>\$ 254,299</u>	<u>\$ 50,975</u>	<u>\$ 52,848</u>	<u>\$ 300,113</u>	<u>\$ 307,147</u>

Major capital asset events during the current fiscal year are noted below:

Governmental Activities:

- Land Increased by \$361.2 thousand due to the addition of property acquired through a foreclosure.
- Buildings and improvements decreased by \$5.8 million due mainly to depreciation expense.
- Construction-in-progress decreased by \$957 thousand due mainly to projects being completed and moved to infrastructure (\$629.7 thousand). Costs of \$510.3 thousand related to the municipal complex renovation were moved from the construction-in progress account. The reduction was offset by an increase to construction-in-progress of \$183.1 thousand for ongoing projects that had not completed as of the end of the fiscal year.
- Infrastructure increased by \$911 thousand due to the capitalization of the Jordan Cove Bridge (\$1.8 million), the Oil Mill Culvert (\$412 thousand) and the Mago Point Fishing Pier (\$328.8 thousand). The increases were offset by depreciation expense of \$1.6 million.
- Vehicles increased by \$756.0 thousand due to additions of \$1.9 million, in accordance with the fleet management plan, this was offset by retirements of \$19.7 thousand and depreciation expense of \$1.1 million.
- Machinery and equipment decreased by \$377.0 thousand due to mainly to depreciation expense of \$1.1 million, which was offset by additions of \$714.7 thousand.
- Software decreased by \$51.0 thousand due to retirements of \$22.6 thousand and amortization expense of \$28.1 thousand.

Business-Type Activities

- There was a decrease to construction-in-progress of \$26.0 thousand due to the completion of the pump station grit facility project.
- There was a decrease to infrastructure of \$1.8 million due to depreciation of \$1.9 million, which was offset by \$153.9 thousand for the addition of the pump station grit facility.
- There was an increase in vehicles of \$39 thousand due to additions of \$108.7 thousand and depreciation expense of \$69.4 thousand.
- Software decreased by \$4.0 thousand due to retirements of \$3 thousand and amortization expense of \$1.0 thousand.
- The decreases to all other assets were due entirely to depreciation expense.

Additional information on the Town's capital assets can be found in Note 6 of this report.

Long-Term Debt

At the end of the current fiscal year, the Town had \$74.5 million of outstanding general obligation bonds. Bonds issued in June 2017 carried an AA rating from Standard & Poor.

State statutes limit the amount of general obligation debt a governmental entity may issue to 7 times its total prior years' tax collections. The current debt limitation for the Town is \$603.2 million.

Additional information on the Town's long-term debt can be found in Note 7.

Economic Factors

- The unemployment rate for the Town in 2018 was 4.0%, which is a decrease from a rate of 4.7% a year ago. Waterford's unemployment rate is lower than the State's average unemployment rate of 4.5%, and the national average of 4.2% as of June 2018.

During the current fiscal year, unassigned fund balance in the General Fund increased by \$796.8 thousand. The main reason for the increase is due to the positive operating results of \$1.0 million. Increases in the assigned and nonspendable categories of fund balance offset a portion of the increase of the unassigned total.

All of these factors were considered in preparing the Town's budget for the 2018-19 fiscal year.

CONTACTING THE TOWN'S FINANCIAL MANAGEMENT

This financial report is designed to provide citizens, taxpayers, customers, investors and creditors with a general overview of the Town's finances and to show the Town's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the Director of Finance, Town of Waterford, 15 Rope Ferry Road, Waterford, Connecticut 06385.

TOWN OF WATERFORD, CONNECTICUT
STATEMENT OF NET POSITION
JUNE 30, 2018

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
Assets:			
Cash and cash equivalents	\$ 28,080,640	\$ 3,138,882	\$ 31,219,522
Investments	4,656,532		4,656,532
Receivables, net	3,733,932	1,613,625	5,347,557
Internal balances	188,688	(188,688)	-
Inventories	3,789		3,789
Prepaid items	158,732	81	158,813
Capital assets:			
Intangible assets not being amortized	5,000		5,000
Intangible assets being amortized, net	119,099	10,080	129,179
Assets not being depreciated	8,680,500	127,970	8,808,470
Assets being depreciated, net	240,333,880	50,836,575	291,170,455
Total assets	<u>285,960,792</u>	<u>55,538,525</u>	<u>341,499,317</u>
Deferred Outflows of Resources:			
Deferred outflows of resources related to pensions	4,580,025		4,580,025
Deferred outflows of resources related to OPEB	63,894		63,894
Deferred charge on refunding	1,330,766		1,330,766
Total deferred outflows of resources	<u>5,974,685</u>	<u>-</u>	<u>5,974,685</u>
Liabilities:			
Accounts and other payables	1,975,861	215,509	2,191,370
Accrued liabilities	5,242,309	124,200	5,366,509
Unearned revenue	497,694	23,444	521,138
Noncurrent liabilities:			
Due within one year	6,415,023	12,511	6,427,534
Due in more than one year	116,055,605	345,945	116,401,550
Total liabilities	<u>130,186,492</u>	<u>721,609</u>	<u>130,908,101</u>
Deferred Inflows of Resources:			
Deferred inflows of resources related to pensions	394,225		394,225
Deferred inflows of resources related to OPEB	686,207		686,207
Total deferred inflows of resources	<u>1,080,432</u>	<u>-</u>	<u>1,080,432</u>
Net Position:			
Net investment in capital assets	172,062,777	50,974,625	223,037,402
Restricted for:			
Trust purposes:			
Nonexpendable	137,414		137,414
Unrestricted	<u>(11,531,638)</u>	<u>3,842,291</u>	<u>(7,689,347)</u>
Total Net Position	<u>\$ 160,668,553</u>	<u>\$ 54,816,916</u>	<u>\$ 215,485,469</u>

The accompanying notes are an integral part of the financial statements

**TOWN OF WATERFORD, CONNECTICUT
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2018**

Functions/Programs	Expenses	Net Revenue (Expense) And Changes In Net Position					
		Program Revenues			Primary Government		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total
Governmental activities:							
General government	\$ 14,892,092	\$ 1,031,881	\$ 146,135	\$	\$ (13,714,076)	\$	\$ (13,714,076)
Public safety	12,098,032	500,273	140,174		(11,457,585)		(11,457,585)
Public works	7,180,391	635,155		2,332,303	(4,212,933)		(4,212,933)
Recreation	1,019,923	228,350		117,959	(673,614)		(673,614)
Library	1,064,782	16,817			(1,047,965)		(1,047,965)
Social services	1,299,126	236,472	41,549		(1,021,105)		(1,021,105)
Education	64,679,753	611,482	11,877,081		(52,191,190)		(52,191,190)
Interest on long-term debt	2,400,004				(2,400,004)		(2,400,004)
Total governmental activities	<u>104,634,103</u>	<u>3,260,430</u>	<u>12,204,939</u>	<u>2,450,262</u>	<u>(86,718,472)</u>	<u>-</u>	<u>(86,718,472)</u>
Business-type activities:							
Utility commission	<u>5,740,320</u>	<u>3,654,349</u>				<u>(2,085,971)</u>	<u>(2,085,971)</u>
Total primary governmental activities	<u>\$ 110,374,423</u>	<u>\$ 6,914,779</u>	<u>\$ 12,204,939</u>	<u>\$ 2,450,262</u>	<u>(86,718,472)</u>	<u>(2,085,971)</u>	<u>(88,804,443)</u>
General revenues:							
Property taxes					87,926,897		87,926,897
Grants and contributions not restricted to specific programs					294,469		294,469
Unrestricted investment earnings					686,292	36,930	723,222
Miscellaneous					144,893		144,893
Transfers					(196,434)	196,434	-
Total general revenues and transfers					<u>88,856,117</u>	<u>233,364</u>	<u>89,089,481</u>
Change in Net Position					2,137,645	(1,852,607)	285,038
Net Position at Beginning of Year, as Restated					<u>158,530,908</u>	<u>56,669,523</u>	<u>215,200,431</u>
Net Position at End of Year					<u>\$ 160,668,553</u>	<u>\$ 54,816,916</u>	<u>\$ 215,485,469</u>

The accompanying notes are an integral part of the financial statements

**TOWN OF WATERFORD, CONNECTICUT
BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2018**

	General Fund	Capital and Nonrecurring Expenditures Fund	Waterford High School Building Project	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS					
Cash and cash equivalents	\$ 16,962,521	\$ 3,436,354	\$ 1,135	\$ 4,275,327	\$ 24,675,337
Investments	1,866,584	2,584,818		205,130	4,656,532
Receivables, net	2,531,669	876,106		310,825	3,718,600
Interfund receivables	4,604,830			1,781,220	6,386,050
Inventories				3,789	3,789
Prepaid items	158,432			300	158,732
Total Assets	\$ 26,124,036	\$ 6,897,278	\$ 1,135	\$ 6,576,591	\$ 39,599,040
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
Liabilities:					
Accounts and other payables	\$ 1,159,063	\$ 431,556	\$	\$ 270,325	\$ 1,860,944
Accrued liabilities	3,341,910			67,177	3,409,087
Interfund payables	4,314,217	9,587	2,942,807	1,463,748	8,730,359
Unearned revenue	201,221			224,742	425,963
Total liabilities	9,016,411	441,143	2,942,807	2,025,992	14,426,353
Deferred Inflows of Resources:					
Unavailable revenue - property taxes	2,223,155				2,223,155
Unavailable revenue - special assessments	62,059				62,059
Unavailable revenue - grants receivable		862,808		38,076	900,884
Unavailable revenue - other receivables	33,260			1,781	35,041
Total deferred inflows of resources	2,318,474	862,808	-	39,857	3,221,139
Fund Balances:					
Nonspendable	158,432			141,503	299,935
Restricted				1,039,817	1,039,817
Committed		5,593,327		2,467,719	8,061,046
Assigned	651,161			899,779	1,550,940
Unassigned	13,979,558		(2,941,672)	(38,076)	10,999,810
Total fund balances	14,789,151	5,593,327	(2,941,672)	4,510,742	21,951,548
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 26,124,036	\$ 6,897,278	\$ 1,135	\$ 6,576,591	\$ 39,599,040

(Continued on next page)

TOWN OF WATERFORD, CONNECTICUT
BALANCE SHEET - GOVERNMENTAL FUNDS (CONTINUED)
JUNE 30, 2018

Reconciliation of the Balance Sheet - Governmental Funds
to the Statement of Net Position:

Amounts reported for governmental activities in the statement of net position (Exhibit I) are
different because of the following:

Fund balances - total governmental funds	\$ 21,951,548
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Capital assets used in governmental activities are not financial
resources and, therefore, are not reported in the funds:

Governmental capital assets	\$ 388,446,647	
Less accumulated depreciation	<u>(139,308,168)</u>	
Net capital assets		249,138,479

Other long-term assets are not available to pay for current-period
expenditures and, therefore, are not recorded in the funds:

Property tax receivables greater than 60 days	1,495,866
Interest receivable on property taxes	727,288
Delinquent special assessments	63,840
Unavailable revenue - grants receivable	900,884
Unavailable revenue - other receivables	33,260
Deferred outflows of resources related to pensions	4,580,025
Deferred outflows of resources related to OPEB	63,894
Deferred charge on refunding	1,330,766

Internal service funds are used by management to charge the costs of
risk management to individual funds. The assets and liabilities of
the internal service funds are reported with governmental activities
in the statement of net position.

4,894,509

Long-term liabilities, including bonds payable, are not due and payable
in the current period and, therefore, are not reported in the funds:

Net pension liability	(14,262,138)
Pension prior service cost	(1,678,977)
Bonds and notes payable	(74,485,000)
Bond premiums	(3,921,468)
Interest payable on bonds and notes	(960,746)
Compensated absences	(7,093,628)
Landfill post-closure monitoring liability	(309,000)
Net OPEB liability	(20,720,417)
Deferred inflows of resources related to pensions	(394,225)
Deferred inflows of resources related to OPEB	<u>(686,207)</u>

Net Position of Governmental Activities (Exhibit I)	<u>\$ 160,668,553</u>
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The accompanying notes are an integral part of the financial statements

**TOWN OF WATERFORD, CONNECTICUT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2018**

	<u>General Fund</u>	<u>Capital and Nonrecurring Expenditures District</u>	<u>Waterford High School Building Projects</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
Revenues:					
Property taxes	\$ 87,828,103	\$	\$	\$	\$ 87,828,103
Intergovernmental	11,121,482	1,149,749		1,777,555	14,048,786
Assessments and connections	29,887			40,418	70,305
Licenses and permits	1,624,376				1,624,376
Fines, penalties and charges for services	659,442	4,040		927,413	1,590,895
Investment earnings	538,226	74,532	16	45,961	658,735
Other	4,783			157,217	162,000
Total revenues	<u>101,806,299</u>	<u>1,228,321</u>	<u>16</u>	<u>2,948,564</u>	<u>105,983,200</u>
Expenditures:					
Current:					
General government	13,307,607			172,476	13,480,083
Public safety	10,135,438			112,550	10,247,988
Public works	4,294,765			46,547	4,341,312
Recreation	1,367,381			14,465	1,381,846
Library	1,003,139				1,003,139
Social services	965,358			277,057	1,242,415
Education	57,514,171			2,099,223	59,613,394
Capital outlay		3,686,108		2,737,805	6,423,913
Debt service:					
Principal retirements	4,980,000				4,980,000
Interest and fiscal charges	2,448,542				2,448,542
Total expenditures	<u>96,016,401</u>	<u>3,686,108</u>	<u>-</u>	<u>5,460,123</u>	<u>105,162,632</u>
Excess (Deficiency) of Revenues over Expenditures	<u>5,789,898</u>	<u>(2,457,787)</u>	<u>16</u>	<u>(2,511,559)</u>	<u>820,568</u>
Other Financing Sources (Uses):					
Transfers in		1,577,148		3,257,195	4,834,343
Transfers out	(4,594,873)			(239,470)	(4,834,343)
Total other financing sources (uses)	<u>(4,594,873)</u>	<u>1,577,148</u>	<u>-</u>	<u>3,017,725</u>	<u>-</u>
Net Change in Fund Balances	1,195,025	(880,639)	16	506,166	820,568
Fund Balances at Beginning of Year	<u>13,594,126</u>	<u>6,473,966</u>	<u>(2,941,688)</u>	<u>4,004,576</u>	<u>21,130,980</u>
Fund Balances at End of Year	<u>\$ 14,789,151</u>	<u>\$ 5,593,327</u>	<u>\$ (2,941,672)</u>	<u>\$ 4,510,742</u>	<u>\$ 21,951,548</u>

(Continued on next page)

TOWN OF WATERFORD, CONNECTICUT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - GOVERNMENTAL FUNDS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2018

Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities:

Amounts reported for governmental activities in the statement of activities (Exhibit II) are different because:

Net change in fund balances - total governmental funds (Exhibit IV)	\$ 820,568
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Governmental funds report capital outlays as expenditures. In the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense:

Capital outlay	4,787,786
Depreciation expense	(9,718,411)

The statement of activities reports losses arising from the disposal of existing capital assets.

Conversely, governmental funds do not report any gain or loss on disposal of capital assets. This amount represents the disposal of capital assets.	(252,598)
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Donations of capital assets from external sources and from business-type funds increase net position in the statement of activities, but do not appear in the governmental funds because they are not financial resources.	22,668
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Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds, and revenues recognized in the funds are not reported in the statement of activities:

Property tax receivable - accrual basis change	96,508
Property tax interest and lien revenue - accrual basis change	2,286
Delinquent special assessment receivable - accrual basis change	(25,144)
Miscellaneous grants and accounts receivable - accrual basis change	883,776
Change in deferred outflows of resources related to pensions	(3,289,084)
Change in deferred outflows of resources related to OPEB	63,894

The issuance of long-term debt (e.g., bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction has any effect on net position. Also, governmental funds report the effect of issuance costs, premiums, discounts and similar items when debt is first issued, whereas these amounts are amortized and deferred in the statement of activities. The details of these differences in the treatment of long-term debt and related items are as follows:

Bond principal payments	4,980,000
Amortization of deferred charge on refunding	(121,886)
Amortization of premiums	341,239
Landfill post-closure monitoring	59,000

Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds:

Compensated absences	207,549
Accrued interest	(170,852)
Change in net pension liability	2,462,354
Change in net OPEB liability	920,274
Change in prior service cost	431,519
Change in deferred inflows of resources related to pensions	67,113
Change in deferred inflows of resources related to OPEB	(686,207)

Internal service funds are used by management to charge costs to individual funds. The net revenue of certain activities of internal services funds is reported with governmental activities.

	255,293
Change in Net Position of Governmental Activities (Exhibit II)	<u>\$ 2,137,645</u>

The accompanying notes are an integral part of the financial statements

TOWN OF WATERFORD, CONNECTICUT
STATEMENT OF NET POSITION - PROPRIETARY FUNDS
JUNE 30, 2018

	<u>Business-Type Activities Utility Commission</u>	<u>Governmental Activities Internal Service Fund</u>
Assets:		
Current assets:		
Cash and cash equivalents	\$ 3,138,882	\$ 3,405,303
Receivables, net	1,613,625	15,332
Prepaid expenses	81	
Interfund receivables		2,532,997
Total current assets	<u>4,752,588</u>	<u>5,953,632</u>
Noncurrent assets:		
Capital assets, net	<u>50,974,625</u>	<u>-</u>
Total assets	<u>55,727,213</u>	<u>5,953,632</u>
Liabilities:		
Current liabilities:		
Accounts and other payables	37,381	114,916
Accrued liabilities	124,200	872,476
Interfund payables	188,688	
Advance collections	23,444	71,731
Deposits	178,128	
Compensated absences	12,511	
Total current liabilities	<u>564,352</u>	<u>1,059,123</u>
Noncurrent liabilities:		
Compensated absences	<u>345,945</u>	
Total liabilities	<u>910,297</u>	<u>1,059,123</u>
Net Position:		
Net investment in capital assets	50,974,625	
Unrestricted	<u>3,842,291</u>	<u>4,894,509</u>
Total Net Position	<u>\$ 54,816,916</u>	<u>\$ 4,894,509</u>

The accompanying notes are an integral part of the financial statements

**TOWN OF WATERFORD, CONNECTICUT
STATEMENT OF REVENUES, EXPENSES, AND CHANGES
IN NET POSITION - PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2018**

	Business-Type Activities Utility Commission	Governmental Activities Internal Service Fund
Operating Revenues:		
User charges for services, interest and lien fees	\$ 3,654,349	\$ 11,227,606
Premium charges to other funds		1,665
Other operating revenues		
Total operating revenues	<u>3,654,349</u>	<u>11,229,271</u>
Operating Expenses:		
Amortization expense	1,280	
Depreciation expense	2,106,909	
Salaries, wages and employee benefits	1,272,828	
Treatment plant costs	1,514,149	
Utilities	348,960	
Repairs and maintenance	329,911	
Other operating expenses	45,083	
Materials and supplies	119,179	
Professional services	21,615	
Claims		9,644,329
Program and administrative expenses		1,357,206
Total operating expenses	<u>5,759,914</u>	<u>11,001,535</u>
Operating Income (Loss)	<u>(2,105,565)</u>	<u>227,736</u>
Nonoperating Revenue (Expense):		
Income on investments	36,930	27,557
Loss on sale of capital assets	(3,074)	
Total nonoperating revenues (expenses)	<u>33,856</u>	<u>27,557</u>
Income (Loss) Before Capital Contributions	(2,071,709)	255,293
Capital Contributions	<u>219,102</u>	
Change in Net Position	(1,852,607)	255,293
Net Position at Beginning of Year	<u>56,669,523</u>	<u>4,639,216</u>
Net Position at End of Year	<u>\$ 54,816,916</u>	<u>\$ 4,894,509</u>

The accompanying notes are an integral part of the financial statements

TOWN OF WATERFORD, CONNECTICUT
STATEMENT OF CASH FLOWS - PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2018

	Business-Type Activities Utility Commission	Governmental Activities Internal Service Fund
Cash Flows from Operating Activities:		
Charges for services and premiums	\$ 3,647,532	\$ 11,235,802
Payments to suppliers	(2,222,610)	
Claims and other expenses paid		(13,341,931)
Payments to employees	(1,294,763)	
Net cash provided by (used in) operating activities	<u>130,159</u>	<u>(2,106,129)</u>
Cash Flows from Capital and Related Financing Activities:		
Purchase of capital assets	(18,777)	
Net cash provided by (used in) capital and related financing activities	<u>(18,777)</u>	<u>-</u>
Cash Flows from Investing Activities:		
Income on investments	36,930	27,557
Net cash provided by (used in) investing activities	<u>36,930</u>	<u>27,557</u>
Net Increase (Decrease) in Cash and Cash Equivalents	148,312	(2,078,572)
Cash and Cash Equivalents at Beginning of Year	<u>2,990,570</u>	<u>5,483,875</u>
Cash and Cash Equivalents at End of Year	<u>\$ 3,138,882</u>	<u>\$ 3,405,303</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used in) Operating Activities:		
Operating income (loss)	\$ (2,105,565)	\$ 227,736
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:		
Depreciation and amortization expense	2,108,189	
Change in asset and liabilities:		
(Increase) decrease in accounts receivable	45,763	6,531
(Increase) decrease in interfunds receivable		(2,325,090)
(Increase) decrease in prepaid assets	(81)	
Increase (decrease) in accounts payable	(9,010)	(66,251)
Increase (decrease) in accrued liabilities	28,800	57,667
Increase (decrease) in interfunds payable	139,594	
Increase (decrease) in advance collections and deposits	(52,499)	(6,722)
Increase (decrease) in compensated absences	(25,032)	
Total adjustments	<u>2,235,724</u>	<u>(2,333,865)</u>
Net Cash Provided by (Used in) Operating Activities	<u>\$ 130,159</u>	<u>\$ (2,106,129)</u>
Noncash Capital and Related Financing Activity		
Capital contributions from other funds	<u>\$ 219,102</u>	<u>\$ -</u>

The accompanying notes are an integral part of the financial statements

TOWN OF WATERFORD, CONNECTICUT
STATEMENT OF NET POSITION - FIDUCIARY FUNDS
JUNE 30, 2018

	<u>Trust Funds</u>	<u>Agency Funds</u>
Assets:		
Cash and cash equivalents	\$ 30,716	\$ 709,720
Investments:		
Certificates of deposit		276,715
Mutual funds	<u>4,161,369</u>	
Total assets	<u>4,192,085</u>	<u>\$ 986,435</u>
Liabilities:		
Accounts and other payables	12,094	
Deposits held for others		<u>\$ 986,435</u>
Total liabilities	<u>12,094</u>	<u>\$ 986,435</u>
Net Position:		
Restricted for OPEB Benefits	3,636,422	
Restricted for Pension Benefits	<u>543,569</u>	
Total Net Position	<u>\$ 4,179,991</u>	

The accompanying notes are an integral part of the financial statements

TOWN OF WATERFORD, CONNECTICUT
STATEMENT OF CHANGES IN NET POSITION - FIDUCIARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2018

	<u>Trust Funds</u>
Additions:	
Contributions:	
Employer	\$ <u>1,988,200</u>
Investment income:	
Net appreciation in fair value of investments	<u>161,460</u>
Total additions	<u>2,149,660</u>
Deductions:	
Benefit payments	872,736
Administration	<u>16,589</u>
Total deductions	<u>889,325</u>
Change in Net Position	1,260,335
Net Position at Beginning of Year	<u>2,919,656</u>
Net Position at End of Year	<u><u>\$ 4,179,991</u></u>

The accompanying notes are an integral part of the financial statements

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The Town was settled in 1646 and incorporated in 1801. The Town operates under a charter and a Board of Selectmen, Board of Finance and Representative Town Meeting (RTM) form of government.

Accounting principles generally accepted in the United States of America require that the reporting entity include the primary government and its component units, entities for which the government is considered to be financially accountable, all organizations for which the primary government is financially accountable, and other organizations that by the nature and significance of their relationship with the primary government would cause the financial statements to be incomplete or misleading if excluded. Blended component units, although legally separate entities, are, in substance, part of the government's operations; therefore, data from these units are combined with data of the primary government. Based on these criteria, there are no component units requiring inclusion in these financial statements.

B. Basis of Presentation

The accompanying financial statements have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to government units. The Government Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the Town's accounting policies are described below.

Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the Town. For the most part, the effect of interfund activity has been removed from these statements. However, interfund services provided and used are not eliminated in the process of consolidation. Governmental activities, which are normally supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those expenses that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment, and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds, proprietary funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements.

Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements. Agency funds have no measurement focus.

**TOWN OF WATERFORD, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018**

Revenues are recorded when earned, and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Town considers revenues to be available if they are collected within 60 days after the end of the current fiscal period.

Property taxes, licenses and interest associated with the current fiscal period are all considered to be susceptible to accrual and have been recognized as revenues of the current fiscal period. In determining when to recognize intergovernmental revenues (grants and entitlements), the legal and contractual requirements of the individual programs are used as guidance. Revenues are recognized when the eligibility requirements have been met. All other revenue items are considered to be measurable and available only when cash is received by the Town.

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to capital leases, compensated absences and claims and judgments, are recorded only when payment is due.

The Town reports the following major governmental funds:

The *General Fund* is the Town's primary operating fund. It accounts for all financial resources of the Town, except those activities required to be accounted for in another fund.

The *Capital and Nonrecurring Expenditures Fund* accounts for revenues and expenditures to be used for various short-term construction projects funded by the General Fund.

The *Waterford High School Building Project* accounts for revenues and expenditures and other financing sources for the construction of the High School.

Additionally, the Town reports the following proprietary fund:

The *Utility Commission Fund* accounts for the operation and maintenance of the sewer collection system, which is owned by the Town and is primarily supported through charges to customers

Additionally, the Town reports the following fund types:

The *Internal Service Fund* is used to account for the Town's insurance program for health insurance coverage of the Town and Board of Education employees.

The *Pension and Other Employee Benefit Trust Funds* account for the assets that have been set aside in a trust for the employee retirement plan for certain Town employees and assets that have been set aside in a trust for other post-employment benefits for certain employees.

The *Agency Funds* account for monies held on behalf of students and for scholarships and performance bonds.

**TOWN OF WATERFORD, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018**

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are charges between the enterprise funds and various other function of the government. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Amounts reported as program revenues include 1) charges to customers or applicants for goods, services or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenue includes all taxes.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the proprietary funds are charges to users for services. Operating expenses for internal service funds include the cost of sales and services, administrative expenses and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first, then unrestricted resources as they are needed. Unrestricted resources are used in the following order: committed, assigned then unassigned.

C. Cash and Cash Equivalents

The Town classifies money market funds, STIF investments, treasury bills and certificates of deposit having original maturities of three months or less when purchased as cash equivalents. The Connecticut State Treasurer's Short-Term Investment Fund is an investment pool managed by the State of Connecticut Office of the State Treasurer. Investments must be made in instruments authorized by Connecticut General Statutes 3-27c through 3-27e. Investment guidelines are adopted by the State Treasurer. The pool is reported at amortized cost.

D. Investments

Investments are stated at fair value.

E. Inventories and Prepaid Items

All inventories are valued at cost using the first-in/first-out (FIFO) method. Inventories of United States Department of Agriculture donated commodities are stated at fair market value. Inventories of governmental funds are recorded as expenditures when consumed rather than when purchased. Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

F. Receivables and Payables

Activity between funds that is representative of lending/borrowing arrangements outstanding at the end of the fiscal year is referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the noncurrent portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds."

**TOWN OF WATERFORD, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018**

Advances between funds, as reported in the fund financial statements, are offset by a fund balance reserve account in applicable governmental funds to indicate that they are not available for appropriation and are not expendable available financial resources.

Any residual balances outstanding between the governmental activities and the business-type activities are reported in the government-wide financial statements as "internal balances."

In the government-wide financial statements, all trade and property tax receivables are shown net of an allowance for uncollectibles.

G. Capital Assets

Capital assets, which include property, plant, equipment and infrastructure assets (e.g., roads, bridges, sidewalks and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements and proprietary fund financial statements. Capital assets are defined by the Town as assets with an initial individual cost of more than \$5,000 and an estimated useful life of more than one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed.

Capital assets of the Town are depreciated using the straight-line method over the following estimated useful lives:

Assets	Years
Infrastructure:	
Public domain infrastructure	10-65
System infrastructure	30
Land and Buildings:	
Land	-
Land improvements	20
Buildings	25-40
Building improvements	25-40
Equipment:	
Vehicles	8
Office equipment	5-20
Computer equipment	5
Machinery and equipment	5-30
Software	15

H. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position or fund balance that applies to a future period or periods and so will not be recognized as an outflow of resources (expense/expenditure) until then. The Town reports a deferred charge on refunding and deferred outflows related to pension and OPEB in the government-wide statement of net position. A deferred charge on refunding results from the difference

**TOWN OF WATERFORD, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018**

in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt. A deferred outflow of resources related to pension and OPEB results from differences between expected and actual experience, changes in assumptions or other inputs. These amounts are deferred and included in pension and OPEB expense in a systematic and rational manner over a period equal to the average of the expected remaining service lives of all employees that are provided with benefits through the pension and OPEB plan (active employees and inactive employees).

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position or fund balance that applies to a future period or periods and so will not be recognized as an inflow of resources (revenue) until that time. The Town reports deferred inflows related to pensions and OPEB in the government-wide statement of net position. A deferred inflow of resources related to pension and OPEB results from differences between expected and actual experience, changes in assumptions or other inputs. These amounts are deferred and included in pension and OPEB expense in a systematic and rational manner over a period equal to the average of the expected remaining service lives of all employees that are provided with benefits through the pension and OPEB plan (active employees and inactive employees). Also, for governmental funds, the Town reports unavailable revenue, which arises only under the modified accrual basis of accounting. The governmental funds report unavailable revenues from four sources: grants receivable, special assessments, property taxes and interest on property taxes. These amounts are deferred and recognized as an inflow of resources (revenue) in the period during which the amounts become available.

I. Net Pension Liability and Net OPEB Liability

The net pension liability is measured as the portion of the actuarial present value of projected benefits that is attributed to past periods of employee service (total pension liability), net of the pension plan's fiduciary net position. The pension plan's fiduciary net position is determined using the same valuation methods that are used by the pension plan for purposes of preparing its statement of fiduciary net position. The net pension liability is measured as of a date (measurement date) no earlier than the end of the employer's prior fiscal year, consistently applied from period to periods.

The net OPEB liability is measured as the portion of the actuarial present value of projected benefits that is attributed to past periods of employee service (total OPEB liability), net of the OPEB plan's fiduciary net position. The OPEB plan's fiduciary net position is determined using the same valuation methods that are used by the OPEB plan for purposes of preparing its statement of fiduciary net position. The net OPEB liability is measured as of a date (measurement date) no earlier than the end of the employer's prior fiscal year, consistently applied from period to period.

J. Long-Term Obligations

In the government-wide financial statements and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities or proprietary fund type statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenses in the period incurred.

**TOWN OF WATERFORD, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018**

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources, while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

K. Compensated Absences

Town and Board of Education employees accumulate vacation and sick leave hours for subsequent use or for payment upon termination or retirement. Vacation and sick leave expenses to be paid in future period are accrued when incurred in the government-wide and proprietary financial statements. A liability for these amounts is reported in governmental funds only for amounts that have become due. The general fund is typically used to liquidate the liability.

L. Equity

Equity in the government-wide financial statements is defined as “net position” and is classified in the following categories:

Net Investment in Capital Assets

This component of net position consists of capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, notes or other borrowings that are attributable to the acquisition, construction or improvement of those assets.

Restricted Net Position

Restricted net position contains assets subject to restrictions that are externally imposed by creditors (such as through debt covenants), grantors, contributors or laws or regulations of other governments or imposed by law through constitutional provisions or enabling legislation.

Unrestricted Net Position

This component consists of net position that does not meet the definition of “restricted” or “net investment in capital assets.”

The equity of the fund financial statements is defined as “fund balance” and is classified in the following categories:

Nonspendable Fund Balance

This component represents amounts that cannot be spent due to form (e.g., inventories and prepaid amounts).

Restricted Fund Balance

This component represents amounts constrained for a specific purpose by external parties, such as grantors, creditors, contributors, or laws and regulations of their governments.

Committed Fund Balance

This component represents amounts constrained for a specific purpose by a government using its highest level of decision-making authority (Town of Waterford Representative Town Meeting) in the form of an ordinance. Once adopted, the limitation imposed by the ordinance remains in place until a similar action is taken to remove or revise the limitation.

**TOWN OF WATERFORD, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018**

Assigned Fund Balance

This balance represents amounts constrained for the intent to be used for a specific purpose by a governing body or board or official that has been delegated authority to assign amounts by the Town Charter. The Finance Director has been delegated authority to assign amounts.

Unassigned Fund Balance

This component represents fund balance in the General Fund in excess of nonspendable, restricted, committed and assigned fund balance. If another governmental fund has a fund balance deficit, it is reported as a negative amount in unassigned fund balance.

M. Property Taxes

The Town's property tax is levied each June on the assessed value listed on the prior October 1 Grand List for all taxable property located in the Town and are computed at 70% of market value. Although taxes are levied in June, the legal right to attach property does not exist until July 1. Taxes are due and payable in two installments on the following July 1 and January 1. Interest of 1 ½ percent per month is charged on delinquent taxes. The Town files liens against property if taxes that are due July 1 remain unpaid on the following June 30. Liens are effective on the attachment date and are continued by filing prior to the following levy date.

Additional supplemental property taxes are assessed for motor vehicles registered subsequent to the Grand List date through July 31 and are payable in one installment due January 1.

Property tax revenues are recognized when they become available. Available means due or past due and receivable within the current period or expected to be collected soon enough thereafter to be used to pay liabilities of the current period. The Town defines the current period to mean within 60 days after year end. Property taxes receivable not expected to be collected during the available period are reflected in unavailable revenue in the fund financial statements. The entire receivable is recorded as revenue in the government-wide financial statements. Property taxes collected prior to June 30 that are applicable to the subsequent years' assessment are reflected as advance tax collections in both the fund financial statements and the government-wide financial statements.

N. Accounting Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

O. New Accounting Standards Adopted

Effective for the year ended June 30, 2018, the Town adopted two new statements of financial accounting standard issued by the Governmental Accounting Standards Board:

- GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other than Pensions*, addresses accounting and financial reporting for OPEB that is provided to the employees of state and local governmental employers. This Statement establishes standards for recognizing and measuring liabilities, deferred outflows of resources, deferred inflows of resources, and expense/expenditures. For defined benefit OPEB, this Statement identifies the methods and assumptions that are required to be used to project benefit payments, discount projected benefit

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payments to their actuarial present value, and attribute that present value to periods of employee service. The related disclosure is included in Note 11 and required supplementary information included at RSI-9, RSI-10, RSI-11 and RSI-12.

- GASB Statement No. 85, *Omnibus 2017*, addresses a variety of topics including issues related to blending component units, goodwill, fair value measurement and application, and postemployment benefits (pension and other postemployment benefits). There are no significant changes from the implementation of this standard on the financial statements for the year ended June 30, 2018.

2. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. Budgetary Information

Formal legally adopted annual budgets are employed as a management control device in the General Fund. Project-length budgets are employed in the Capital Projects Funds. All unencumbered appropriations lapse at year end.

The Town uses the following procedures in establishing the budgetary data included in the financial statements. Those boards seeking appropriations, with the exception of the Board of Education, make their budgetary requests to the Board of Selectmen by a date designated by the Board. During the months of January and February, the Board of Selectmen conducts budget hearings with the requesting agencies. The Board of Selectmen will take action on these requests no later than the second week in February and forward the budgets and its recommendation for funding to the Board of Finance. During the month of March, the Board of Finance conducts budget hearings with the requesting departments, Boards, Commissions and Agencies including the Board of Education. The Board of Finance then conducts a public hearing to determine the budget it will recommend to the Representative Town Meeting (RTM). This recommendation cannot exceed the recommended level of appropriation by the Board of Selectmen unless a departmental appeal is made to them based upon the action of the Board of Selectmen in a timeframe approved by Ordinance. The RTM holds its annual budget meeting the first Monday in May and acts upon the recommended budget as submitted by the Board of Finance inclusive of the Board of Education. The RTM cannot increase the level of appropriation recommended by the Board of Finance unless a departmental appeal is made to them from the action of the Board of Finance in a timeframe approved by Ordinance. The annual budget meeting legally appropriates this budget to departmental line items for expenditures and transfers. The Board of Finance then sets a tax mill rate for the ensuing fiscal year based upon this level of budget.

Town management may transfer amounts within the series level within a department with Commission or Board approval, but only the Board of Finance is authorized to transfer the legally budgeted amounts between series within or between departmental accounts. In this function, series within the various departments serve as the level of management control.

The Superintendent of Schools is authorized to make limited line item transfers under emergency circumstances where the urgent need for the transfer prevents the Board of Education from meeting in a timely fashion to consider the transfer. Any such transfer shall be announced at the next regularly scheduled meeting of the Board.

The Town's budgeting system requires accounting for certain transactions to be on a basis other than GAAP. The major difference between the budgetary and GAAP basis is that encumbrances are recognized as a charge against a budget appropriation in the year in which the purchase order is

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issued and, accordingly, encumbrances outstanding at year end are recorded in budgetary reports as expenditures of the current year, whereas, on a GAAP basis, encumbrances are recorded as assigned fund balance.

Summarizations of the amended budget approved by the RTM for the "budgetary" general fund is presented. During the year, supplemental budgetary appropriations of \$693,075 were made.

As explained above, the Town's budgetary fund structure accounts for certain transactions differently from that utilized in reporting in conformity with generally accepted accounting principles.

The differences between the budgetary and GAAP basis of accounting are as follows:

- Encumbrances are recognized as valid and proper charges against budget appropriations in the year in which the purchase order is issued and, accordingly, encumbrances outstanding at year end are reflected in budgetary reports as expenditures in the current year but are shown as an assigned fund balance on a GAAP basis.
- State of Connecticut payments on behalf of Town of Waterford teachers for the State Teachers' Retirement System for pension and OPEB benefits are reported for GAAP purposes only.
- Excess Cost - Student based grant is credited against the Board of Education's operating budget.

Encumbrance accounting is employed in governmental funds. Encumbrances (e.g., purchase orders, contracts) outstanding at year end are reported as assigned fund balances and do not constitute expenditures or liabilities because the commitments will be honored during the subsequent year.

B. Deficit Fund Equity

The following funds had deficit fund balances at year end:

Fund	Amount
Waterford High School Building Project	\$ 2,941,672
Nonmajor Governmental Funds	
Nuclear Safety Emergency Preparedness Grant Fund	38,076

These deficits will be eliminated in future years by grants and when permanent financing is obtained.

3. CASH, CASH EQUIVALENTS AND INVESTMENTS

The deposit of public funds is controlled by the Connecticut General Statutes (Section 7-402). Deposits may be made in a "qualified public depository" as defined by Statute, or, in amounts not exceeding the Federal Deposit Insurance Corporation insurance limit, in an "out of state bank" as defined by the Statutes, which is not a "qualified public depository."

The Town and the Pension and OPEB Trust Funds have a policy for investments which is governed by State Statutes. The Connecticut General Statutes (Section 7-400) permit municipalities to invest in: 1) obligations of the United States and its agencies, 2) highly rated obligations of any state of the United States or of any political subdivision, authority or agency thereof, and 3) shares or other

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interests in custodial arrangements or pools maintaining constant net asset values and in highly rated no-load open end money market and mutual funds (with constant or fluctuating net asset values) whose portfolios are limited to obligations of the United States and its agencies, and repurchase agreements fully collateralized by such obligations. Other provisions of the Statutes cover specific municipal funds with particular investment authority. The provisions of the Statutes regarding the investment of municipal pension funds do not specify permitted investments. Therefore, investment of such funds is generally controlled by the laws applicable to fiduciaries and the provisions of the applicable plan.

The Statutes (Sections 3-24f and 3-27f) also provide for investment in shares of the State Short-Term Investment Fund (STIF). These investment pools are under the control of the State Treasurer, with oversight provided by the Treasurer's Cash Management Advisory Board, and are regulated under the State Statutes and subject to annual audit by the Auditors of Public Accounts. Investment yields are accounted for on an amortized-cost basis with an investment portfolio that is designed to attain a market-average rate of return throughout budgetary and economic cycles. Investors accrue interest daily based on actual earnings, less expenses and transfers to the designated surplus reserve, and the fair value of the position in the pool is the same as the value of the pool shares.

Deposits

Deposit Custodial Credit Risk

Custodial credit risk is the risk that, in the event of a bank failure, the Town's deposits will not be returned. The Town does not have a deposit policy for custodial credit risk. The deposit of public funds is controlled by the Connecticut General Statutes. Deposits may be placed with any qualified public depository that has its main place of business in the State of Connecticut. Connecticut General Statutes require that each depository maintain segregated collateral (not required to be based on a security agreement between the depository and the municipality and, therefore, not perfected in accordance with federal law) in an amount equal to a defined percentage of its public deposits based upon the depository's risk-based capital ratio.

Based on the criteria described in GASB Statement No. 40, *Deposits and Investment Risk Disclosures*, \$633,815 of the Town's bank balance of \$1,258,200 was exposed to custodial credit risk as follows:

Uninsured and uncollateralized	\$ 535,697
Uninsured and collateral held by the pledging bank's trust department, not in the Town's name	<u>98,118</u>
Total Amount Subject to Custodial Credit Risk	<u>\$ 633,815</u>

Cash Equivalents

At June 30, 2018, the Town's cash equivalents amounted to \$31,436,956. The following table provides a summary of the Town's cash equivalents (excluding U.S. government guaranteed obligations) as rated by nationally recognized statistical rating organizations.

	<u>Standard & Poor's</u>	<u>Fitch Ratings</u>
State Short-Term Investment Fund (STIF)	AAAm	
Money Market Funds	Not Rated	

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Investments

As of June 30, 2018, the Town had the following investments:

	<u>Fair Value</u>	<u>Investment Maturities (Years)</u>		
		<u>Less Than 1</u>	<u>1 - 10</u>	<u>More Than 10</u>
Interest-bearing investments:				
Certificates of deposit*	\$ 3,590,226	\$	\$ 3,590,226	\$
Other investments:				
Mutual funds	<u>5,504,390</u>			
Total Investments	<u>\$ 9,094,616</u>			

* Subject to coverage by Federal Depository Insurance and Collateralization. Investments are not rated.

The Town categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements); followed by quoted prices in inactive markets or for similar assets or with observable inputs (Level 2 measurements); and the lowest priority to unobservable inputs (Level 3 measurements). The Town has the following recurring fair value measurements as of June 30, 2018:

	<u>Fair Value</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>
Investments by fair value level:				
Mutual funds	\$ 5,504,390	\$ 5,504,390	\$	\$

Mutual funds are classified in Level 1 of the fair value hierarchy and are valued using prices quoted in active markets for those securities.

Interest Rate Risk

The Town, Pension and OPEB plans have a policy that limits investing in short-term securities, money market funds or similar investment pools, and limiting the average maturity in the portfolio in accordance with this policy will minimize interest rate risk.

Credit Risk - Investments

The Town does not have an investment policy that would limit its investment choices due to credit risk, other than State Statutes governing investments in obligations of any State or political subdivision or in obligations of the State of Connecticut or political subdivision.

Concentration of Credit Risk

The Town and pension plan do have a policy that limits that amounts invested in any one issuer to no more than 15 percent from a specific issuer or business sector (except U.S. Treasuries or Connecticut Short Term Investment Funds), which is to maintain a diversified portfolio to minimize the risk of loss resulting from over-concentration of assets in a specific issuer.

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NOTES TO FINANCIAL STATEMENTS
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Custodial Credit Risk

Custodial credit risk for an investment is the risk that, in the event of the failure of the counterparty (the institution that pledges collateral or repurchase agreement securities to the Town or that sells investments to or buys them for the Town), the Town will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The Town does not have a policy for custodial credit risk. At June 30, 2018, the Town did not have any uninsured and unregistered securities held by the counterparty, or by its trust department or agent, that were not in the Town's name.

4. RECEIVABLES

Receivables as of year end for the Town's individual major funds and nonmajor, internal service and fiduciary funds in the aggregate, including the applicable allowances for uncollectible accounts, are as follows:

	<u>General Fund</u>	<u>Capital and Nonrecurring Expenditures Fund</u>	<u>Utility Commission</u>	<u>Nonmajor and Other Funds</u>	<u>Total</u>
Receivables:					
Property taxes	\$ 1,587,257	\$	\$	\$	\$ 1,587,257
Interest	727,289				727,289
Accounts	236,187		1,613,625	49,280	1,899,092
Intergovernmental	33,450	876,106		280,100	1,189,656
Assessment charges	71,652				71,652
Gross receivables	<u>2,655,835</u>	<u>876,106</u>	<u>1,613,625</u>	<u>329,380</u>	<u>5,474,946</u>
Less allowance for uncollectibles	<u>(124,166)</u>			<u>(3,223)</u>	<u>(127,389)</u>
Net Total Receivables	<u>\$ 2,531,669</u>	<u>\$ 876,106</u>	<u>\$ 1,613,625</u>	<u>\$ 326,157</u>	<u>\$ 5,347,557</u>

TOWN OF WATERFORD, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

5. CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2018 was as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Governmental activities:				
Capital assets not being depreciated:				
Land	\$ 8,017,930	\$ 361,150	\$ (450)	\$ 8,378,630
Permanent easements	5,000			5,000
Construction in progress	1,258,699	183,089	(1,139,918)	301,870
Total capital assets not being depreciated	<u>9,281,629</u>	<u>544,239</u>	<u>(1,140,368)</u>	<u>8,685,500</u>
Capital assets being depreciated:				
Land improvements	2,392,999	42,840		2,435,839
Buildings and improvements	240,851,845		(7,635)	240,844,210
Vehicles	15,445,033	1,877,159	(928,213)	16,393,979
Machinery and equipment	15,055,116	714,680	(301,568)	15,468,228
Infrastructure	101,826,647	2,771,454	(539,474)	104,058,627
Software	610,339		(50,075)	560,264
Total capital assets being depreciated	<u>376,181,979</u>	<u>5,406,133</u>	<u>(1,826,965)</u>	<u>379,761,147</u>
Less accumulated depreciation for:				
Land improvements	(1,792,123)	(60,243)		(1,852,366)
Buildings and improvements	(63,178,569)	(5,786,396)	7,635	(68,957,330)
Vehicles	(9,838,007)	(1,101,439)	908,512	(10,030,934)
Machinery and equipment	(10,010,094)	(1,091,617)	301,568	(10,800,143)
Infrastructure	(45,905,221)	(1,650,591)	329,582	(47,226,230)
Software	(440,560)	(28,125)	27,520	(441,165)
Total accumulated depreciation	<u>(131,164,574)</u>	<u>(9,718,411)</u>	<u>1,574,817</u>	<u>(139,308,168)</u>
Total capital assets being depreciated, net	<u>245,017,405</u>	<u>(4,312,278)</u>	<u>(252,148)</u>	<u>240,452,979</u>
Governmental Activities Capital Assets, Net	<u>\$ 254,299,034</u>	<u>\$ (3,768,039)</u>	<u>\$ (1,392,516)</u>	<u>\$ 249,138,479</u>
Business-type activities:				
Capital assets not being depreciated:				
Land	\$ 127,970	\$	\$	\$ 127,970
Construction in progress	24,771		(24,771)	-
Total capital assets not being depreciated	<u>152,741</u>	<u>-</u>	<u>(24,771)</u>	<u>127,970</u>
Capital assets being depreciated:				
Buildings and improvements	1,383,627			1,383,627
Vehicles	630,642	108,715	(22,670)	716,687
Machinery and equipment	999,251			999,251
Infrastructure	95,863,333	153,935		96,017,268
Software	23,940		(4,940)	19,000
Total capital assets being depreciated	<u>98,900,793</u>	<u>262,650</u>	<u>(27,610)</u>	<u>99,135,833</u>
Less accumulated depreciation for:				
Buildings and improvements	(301,228)	(34,590)		(335,818)
Vehicles	(480,106)	(69,352)	22,670	(526,788)
Machinery and equipment	(231,422)	(60,997)		(292,419)
Infrastructure	(45,183,263)	(1,941,970)		(47,125,233)
Software	(9,506)	(1,280)	1,866	(8,920)
Total accumulated depreciation	<u>(46,205,525)</u>	<u>(2,108,189)</u>	<u>24,536</u>	<u>(48,289,178)</u>
Total capital assets being depreciated, net	<u>52,695,268</u>	<u>(1,845,539)</u>	<u>(3,074)</u>	<u>50,846,655</u>
Business-Type Activities Capital Assets, Net	<u>\$ 52,848,009</u>	<u>\$ (1,845,539)</u>	<u>\$ (27,845)</u>	<u>\$ 50,974,625</u>

**TOWN OF WATERFORD, CONNECTICUT
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Depreciation expense was charged to functions/programs of the primary government as follows:

Governmental activities:		
General government	\$	243,806
Public safety		1,235,442
Public works		2,228,275
Recreation		306,595
Library		21,650
Social services		110,885
Education		<u>5,571,758</u>
Total Depreciation Expense - Governmental Activities	\$	<u>9,718,411</u>
Business-type activities:		
Utility Commission	\$	<u>2,108,189</u>

Construction Commitments

The Town has active construction projects as of June 30, 2018. At year end, the Town's commitments are as follows:

<u>Project</u>	<u>Spent-to-Date</u>	<u>Remaining Commitment</u>
General government projects	\$ 2,087,870	\$ 1,157,670
Fire services projects		50,000
Department of Public Works projects	2,061,533	474,368
Recreation projects		<u>44,950</u>
Total	\$ <u>4,149,403</u>	\$ <u>1,726,988</u>

The commitments are being financed with General Fund and Capital Projects Fund appropriations and state and federal grants and bonding.

6. INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS

The composition of interfund balances as of June 30, 2018 is as follows:

<u>Receivable Entity</u>	<u>Payable Entity</u>	<u>Amount</u>
General Fund	Capital and Nonrecurring Expenditures Fund	\$ 9,587
General Fund	Waterford Highschool Building Project	2,942,807
General Fund	Nonmajor Governmental Funds	1,463,748
General Fund	Utility Commission	188,688
Nonmajor Governmental Funds	General Fund	1,781,220
Internal Service Fund	General Fund	<u>2,532,997</u>
		\$ <u>6,386,050</u>

TOWN OF WATERFORD, CONNECTICUT
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Interfund receivables and payables generally represent temporary balances arising from reimbursement-type transactions.

Interfund transfers for the year ended June 30, 2018 are as follows:

	Transfers In		
	Capital and Nonrecurring Expenditures Fund	Nonmajor Governmental Funds	Total Transfers Out
Transfers:			
General Fund	\$ 1,337,678	\$ 3,257,195	\$ 4,594,873
Nonmajor Governmental Funds	<u>239,470</u>		<u>239,470</u>
Total Transfers In	<u>\$ 1,577,148</u>	<u>\$ 3,257,195</u>	<u>\$ 4,834,343</u>

Capital asset contributions totaling \$219,102 were made from governmental funds to business-type funds and \$22,668 made from business-type funds to governmental funds during the year ended June 30, 2018. This activity is included in transfers in the government-wide activity in Exhibit II of the accompanying financial statements.

Interfund transfers arose from appropriating General Fund amounts to the Nonrecurring Capital Projects Fund and various nonmajor governmental funds.

**TOWN OF WATERFORD, CONNECTICUT
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7. LONG-TERM DEBT

Changes in Long-Term Liabilities

Long-term liability activity for the year ended June 30, 2018 was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Bonds payable:					
General obligation bonds	\$ 79,465,000	\$	\$ 4,980,000	\$ 74,485,000	\$ 5,020,000
Premium on bonds	4,262,707		341,239	3,921,468	
Total bonds payable	<u>83,727,707</u>	<u>-</u>	<u>5,321,239</u>	<u>78,406,468</u>	<u>5,020,000</u>
Other liabilities:					
Net OPEB liability *	21,640,691	*	920,274	20,720,417	
Landfill post-closure monitoring	368,000		59,000	309,000	21,000
Compensated absences	7,301,177		207,549	7,093,628	947,675
Net pension liability	16,724,492		2,462,354	14,262,138	
Prior service cost (MERS)	<u>2,110,496</u>		<u>431,519</u>	<u>1,678,977</u>	<u>426,348</u>
Total Governmental Activities Long-Term Liabilities	<u>\$ 131,872,563</u>	<u>\$ -</u>	<u>\$ 9,401,935</u>	<u>\$ 122,470,628</u>	<u>\$ 6,415,023</u>
Business-type activities:					
Compensated absences	<u>\$ 383,488</u>	<u>\$ -</u>	<u>\$ 25,032</u>	<u>\$ 358,456</u>	<u>\$ 12,511</u>

* As restated and further detailed at Note 15

Compensated absences, net pension liability and net OPEB liability are generally liquidated by the General Fund.

General Obligation Bonds

The Town issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities.

General obligation bonds are direct obligations of the Town for which full faith and credit are pledged and are payable from taxes levied on all taxable properties located within the Town. The Town is liable for all outstanding bonds. General obligation bonds currently outstanding are as follows:

<u>Description</u>	<u>Maturity Ranges</u>	<u>Original Amount</u>	<u>Date of Issue</u>	<u>Date of Maturity</u>	<u>Interest Rate</u>	<u>Balance June 30, 2018</u>
Governmental activities:						
Schools:						
Clark Lane School	\$800,000 - \$850,000	\$ 9,440,000	12/29/2014	8/15/2026	3.0% - 5.0%	\$ 7,505,000
Oswegatchie School	\$735,000 - \$740,000	14,000,000	8/1/2011	8/1/2030	2.0% - 4.0%	2,210,000
Great Neck Elementary	\$655,000 - \$975,000	15,640,000	3/1/2012	8/1/2031	1.75% - 3.25%	12,175,000
Waterford High School	\$1,355,000 - \$2,000,000	33,750,000	3/15/2013	8/15/2032	2.0% - 4.0%	24,195,000
School Issue of 2014	\$640,000 - \$940,000	15,930,000	3/17/2014	3/15/2034	3.0% - 4.0%	14,000,000
School Issue of 2017	\$185,000 - \$2,830,000	14,585,000	6/21/2017	6/30/2031	2.0% - 5.0%	<u>14,400,000</u>
						<u>\$ 74,485,000</u>

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General Obligation Bonds - Advance Refunding

In prior years, the Town has defeased various bond issues by creating separate irrevocable trust funds. New debt has been issued and the proceeds have been used to purchase Government Obligations that were placed in the trust funds. The investments and fixed earnings from the investments are sufficient to fully service the defeased debt until the debt is called or matures. The balance in escrow was \$11,750,015 as of June 30, 2018. The balance of the defeased bonds was \$11,350,000 at June 30, 2018.

Annual debt service requirements to maturity for general obligation bonds are as follows:

<u>Fiscal Year Ending June 30,</u>	<u>Governmental Activities</u>	
	<u>Principal</u>	<u>Interest</u>
2019	\$ 5,020,000	\$ 2,565,439
2020	5,145,000	2,387,839
2021	5,380,000	2,187,776
2022	5,430,000	2,003,520
2023	5,460,000	1,828,195
2024-2028	27,275,000	6,274,563
2029-2033	19,835,000	1,805,433
2034	940,000	36,425
Total	<u>\$ 74,485,000</u>	<u>\$ 19,089,190</u>

Landfill Post-Closure Care Costs

Effective January 1, 2002, the Town's Miner Lane landfill was closed. The cost of the ongoing maintenance of the cap and the Department of Energy and Environmental Protection requirement for water quality testing over a 30-year period is estimated to be approximately \$21,000 a year. Accordingly, the Town has recorded a liability in the government-wide financial statements of \$309,000.

Authorized But Unissued

The total of authorized but unissued bonds at June 30, 2018 is \$8,376,000. In most cases, interim financing is obtained through bond anticipation notes or other short-term borrowings until the issuance of long-term debt.

Debt Limitation

The Town's indebtedness does not exceed the legal debt limitations as required by the Connecticut General Statutes as reflected in the following schedule (in thousands):

<u>Category</u>	<u>Debt Limit</u>	<u>Indebtedness</u>	<u>Balance</u>
General purpose	\$ 193,879	\$	\$ 193,879
Schools	387,757	74,485	313,272
Sewers	323,131		323,131
Urban renewal	280,047		280,047
Pension deficit	258,505		258,505

**TOWN OF WATERFORD, CONNECTICUT
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8. FUND BALANCE

The components of fund balance for the governmental funds as of June 30, 2018 are as follows:

	General Fund	Capital and Nonrecurring Expenditures Fund	Waterford High School Building Project	Nonmajor Governmental Funds	Total
Fund balances:					
Nonspendable:					
Inventory	\$	\$	\$	\$ 3,789	\$ 3,789
Prepaid expenditures	158,432			300	158,732
Non-spendable trust				137,414	137,414
Restricted for:					
General government				32,539	32,539
Public safety				250,337	250,337
Public works				546,493	546,493
Recreation				43,408	43,408
Social services				101,024	101,024
Education				66,016	66,016
Committed to:					
Public works				602,480	602,480
Other capital projects		5,593,327		1,865,239	7,458,566
Assigned to:					
General government	66,291				66,291
Public works	161,453				161,453
Recreation	17,310				17,310
Capital projects				899,779	899,779
Education	406,107				406,107
Unassigned	13,979,558		(2,941,672)	(38,076)	10,999,810
Total Fund Balances	\$ 14,789,151	\$ 5,593,327	\$ (2,941,672)	\$ 4,510,742	\$ 21,951,548

As discussed in Note 2.A., budgetary information, under budgetary basis of accounting encumbrance accounting is utilized to the extent necessary to assure effective budgetary control and accountability and to facilitate effective cash planning and control. As of June 30, 2018 the amount of General Fund encumbrances expected to be honored upon performance by the vendor in the next year totaled \$566,747.

9. TAX ABATEMENTS

As of June 30, 2018, the Town provides tax abatements through multiple programs:

- AHEPA 250-II Inc.
- Twin Haven, Inc.

The AHEPA 250-II Inc. (AHEPA) tax abatement agreement provides a real property tax abatement on certain property within the Town for the purpose of providing housing to the low or moderate-income elderly and handicapped, as allowed under Chapter 133 of the Connecticut General Statutes Section 8-215 and 8-216. Eligibility for the abatement is predicated on AHEPA limiting occupancy in the premises to those meeting the criteria for low or moderate-income elderly and handicapped individuals in addition to maintaining a contracted standard of housing for the property. The agreement allows for an abatement over a five-year period to end on June 27, 2019, if not extended, and is determined by the percentage of the annual Town levy that is expended for education. For the year ended June 30, 2018, taxes abated through this agreement totaled \$28,262. There are no provisions to recapture abated taxes under this program. No other commitments have been made by the Town to the abatement recipient under this agreement.

The Twin Haven, Inc. (Twin Haven) tax abatement agreement provides a real property tax abatement on certain property within the Town for the purpose of providing housing to the low or moderate-income elderly, as allowed under Chapter 133 of the Connecticut General Statutes Section 8-215. Eligibility for the abatement is predicated on Twin Haven limiting occupancy in the premises to those meeting the criteria for low or moderate-income elderly individuals in addition to maintaining a contracted standard of housing for the property. The abatement term is over a five-year period to end on June 30, 2021, if not extended, and is determined by the percentage of the annual Town levy that is expended for education. For the year ended June 30, 2018, taxes abated through this agreement totaled \$22,665. There are no provisions to recapture abated taxes under this program. No other commitments have been made by the Town to the abatement recipient under this agreement.

10. EMPLOYEE RETIREMENT SYSTEMS AND PENSION PLANS

A. Pension Trust Fund

Plan Description

The Town maintains a single-employer defined benefit pension plan (the Plan). The Plan was established and is administered by the Town. The Plan covers employees who retired or terminated in a vested status prior to State of Connecticut Municipal Employees' Retirement System (MERS) participation. There are no contributions required from the members. The Town is required to contribute the amounts necessary to finance the benefits for the participants in this Plan. The Plan is considered to be part of the Town's financial reporting entity and is included in the Town's financial reports as a Pension Trust Fund. The Plan does not issue a separate stand-alone financial report.

The Plan provides retirement, disability and death benefits to plan members and their beneficiaries. The Plan is closed to new members. All eligible full-time employees have the option of enrolling in the MERS plan.

**TOWN OF WATERFORD, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
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Benefit Provisions

Members who retired at normal retirement date (age 62 and 15 years of service) receive benefits equal to 1.5% of final average earnings (the average of the highest 5 years within the last 10 years) per year of service, limited to 30 years. Members who retired at service retirement date (age 50 and 25 years of service) receive benefits equal to 2% of final average earnings per year of service, limited to 30 years, until age 62. Members who retired at early retirement date (age 57 and 15 years of service) could elect to receive benefits accrued to that date, reduced by .4167% for each month prior to normal retirement date, or to defer benefits until normal retirement date with no reduction. Benefit provisions are established and can be amended by the Representative Town Meeting.

Plan Administration

The general administration and management of the pension plan and the responsibility for carrying out the provision of the plan shall be placed with the Retirement Commission. The Retirement Commission is made up as follows:

- A member of the Board of Police Commissioners to be appointed by the Board of Police Commissioners, annually;
- A member of the Board of Selectmen to be appointed by the Board of Selectmen, annually;
- A member of the Board of Education to be appointed by the Board of Education, annually;
- A member of the Board of Finance to be appointed by the Board of Finance, biennially, for a two-year term, subsequent to December 1st but no later than December 31st of each odd-numbered year;
- Two members of the Representative Town Meeting to be appointed by the Representative Town Meeting biennially, for a two-year term at the regularly scheduled December meeting of each odd-numbered year, and;
- A member of the fire service to be appointed by the Director of Fire Services, annually.

Plan membership consisted of the following at July 1, 2017, the date of the latest actuarial valuation:

Retirees, disabled employees and beneficiaries currently receiving benefits	13
Terminated Plan members entitled to benefits but not yet receiving them	-
Active Members	-
	<hr/>
	13
	<hr/>

Summary of Significant Accounting Policies

Basis of Accounting

The Plan's financial statements are prepared using the accrual basis of accounting. Plan member and employer contributions are recognized as revenues when due in accordance with the terms of the plan. Benefits and refunds are recognized when due and payable in accordance with the terms of the plan. Administrative costs are paid from pension fund resources.

Method Used to Value Investments

Investments are reported at fair value. Securities traded on a national exchange are valued at the last reported sales price. Investment income is recognized as earned.

TOWN OF WATERFORD, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

Funding Policy

There are no active employees of the Plan. Contributions required for the year ended June 30, 2018 were \$81,493. Excess assets in the Plan may be used to fund past service costs for employees who transferred to MERS.

Investments

Investment Policy

The Plan's policy in regards to the allocation of invested assets is established and may be amended.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. Best estimates of the real rates of return for each major asset class are included in the pension plan's target asset allocation as of June 30, 2018, and are summarized in the following table.

The following was the Retirement Commission's adopted asset allocation policy and the long-term expected real rate of return as of June 30, 2018:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Large cap	17.5%	5.60%
Mid/small cap	7.5%	5.90%
International developed	20.0%	5.80%
International emerging	5.0%	6.85%
Fixed income	<u>50.0%</u>	1.75%
Total	<u><u>100.0%</u></u>	

Rate of Return

For the year ended June 30, 2018, the annual money-weighted rate of return on pension plan investments, net of pension plan investment expense, was 5.12%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

Net Pension Liability of the Town

The components of the net pension liability of the Town at June 30, 2018 were as follows:

Total pension liability	\$ 1,066,831
Plan fiduciary net position	<u>543,569</u>
Net Pension Liability	<u><u>\$ 523,262</u></u>
Plan fiduciary net position as a percentage of the total pension liability	50.95%

**TOWN OF WATERFORD, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018**

Actuarial Assumptions

The total pension liability for both plans was determined by an actuarial valuation as of July 1, 2017 using the following actuarial assumptions, applied to all periods included in the measurement:

Cost of Living Adjustments	2.60%
Actuarial Cost Method	Entry age normal
Investment rate of return	6.25%, compounded annually

Plan mortality rates were based on the RP-2000 Mortality Table with separate male and female rates, with no collar adjustments, projected to the valuation date with Scale BB.

Discount Rate

The discount rate used to measure the total pension liability was 6.25%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that Town contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Changes in the Net Pension Liability

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a)-(b)
Balances as of July 1, 2017	\$ 1,052,775	\$ 564,520	\$ 488,255
Changes for the year:			
Interest on total pension liability	61,919		61,919
Differences between expected and actual experience	(23,064)		(23,064)
Changes in assumptions	101,230		101,230
Employer contributions		81,493	(81,493)
Net investment income		28,406	(28,406)
Benefit payments, including refund to employee contributions	(126,029)	(126,029)	-
Administrative expenses		(4,821)	4,821
Net Changes	14,056	(20,951)	35,007
Balances as of June 30, 2018	\$ 1,066,831	\$ 543,569	\$ 523,262

**TOWN OF WATERFORD, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018**

Sensitivity of the Net Pension Liability to Changes in the Discount Rate

The following presents the net pension liability of the Town, calculated using the discount rate of 6.25%, as well as what the Town's net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower (5.25%) or 1-percentage point higher (7.25%) than the current rate:

	<u>1% Decrease (5.25%)</u>	<u>Current Discount Rate (6.25%)</u>	<u>1% Increase (7.25%)</u>
Net Pension Liability	\$ 606,568	\$ 523,262	\$ 450,672

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

For the year ended June 30, 2018, the Town recognized pension expense of \$120,404. At June 30, 2018, the Town reported deferred outflows of resources and deferred inflows of resources related to pension from the following sources:

	<u>Deferred Outflows of Resources</u>
Net difference between projected and actual earning on pension plan investments	\$ 16,720

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

<u>Year Ending June 30</u>	<u>Governmental Activities</u>
2019	\$ 11,851
2020	5,197
2021	(1,925)
2022	<u>1,597</u>
Total	\$ <u>16,720</u>

**TOWN OF WATERFORD, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018**

Schedule of Plan Net Position - June 30, 2018

	<u>Pension Trust Fund</u>
Assets:	
Cash and cash equivalents	\$ 19,839
Investments:	
Mutual funds	<u>527,419</u>
Total assets	547,258
Liabilities:	
Accounts and other payables	<u>3,689</u>
Net Position:	
Restricted for Pension Benefits	<u>\$ 543,569</u>

Schedule of Changes in Plan Net Position for the Year Ended June 30, 2018

	<u>Pension Trust Fund</u>
Additions:	
Contributions:	
Employer	\$ 81,493
Investment income:	
Net appreciation in fair value of investments	<u>28,406</u>
Total additions	<u>109,899</u>
Deductions:	
Benefit payments	126,029
Administration	<u>4,821</u>
Total deductions	<u>130,850</u>
Change in Net Position	(20,951)
Net Position at Beginning of Year	<u>564,520</u>
Net Position at End of Year	<u>\$ 543,569</u>

B. Municipal Employees' Retirement System

Plan Description

Certain employees of the Town of Waterford, Connecticut and Waterford Public Schools participate in the Municipal Employees' Retirement System (MERS). MERS is a cost-sharing multiple-employer public employee retirement system established by the State of Connecticut and administered by the State Retirement Commission to provide pension benefits to employees of participating municipalities. Chapters 7-425 to 7-451 of the State of Connecticut General Statutes, which can be amended by legislative action, establishes MERS benefits, member contribution rates and other plan provisions. MERS is considered to be part of the State of Connecticut's financial reporting entity and is included in the State's financial reports as a pension trust fund. Those reports can be obtained at www.ct.gov.

Benefit Provisions

The plan provides retirement, disability and death benefits and annual cost-of-living adjustments to plan members and their beneficiaries. Employees are eligible to retire at age 55 with 5 years of continuous active service, or 15 year of active noncontinuous aggregate service. In addition, compulsory retirement is at age 65 for police and fire members. Employees under the age of 55 are eligible to retire with 25 years of service under certain conditions.

Normal Retirement

For members not covered by social security, retirement benefits are calculated as 2% of the average of the three highest paid years of service times the years of service. For members covered by social security, retirement benefits are calculated as 1 1/2% of the average of the three highest paid years of service not in excess of the year's breakpoint plus 2% of average of the three highest paid years of service in excess of the year's breakpoint, times years of service. The year's breakpoint is defined as \$10,700 increased by 6.0% each year after 1982, rounded to the nearest multiple of \$100. Maximum benefit is 100% of average final compensation and the minimum benefit is \$1,000 annually.

If any member covered by social security retires before age 62, the member's benefit until the member reaches age 62, or a social security disability award is received, is computed as if the member is not under social security.

Early Retirement

Members must have 5 years of continuous or 15 years of active aggregate service. Benefits are calculated as a service retirement allowance on the basis of the average of the three highest paid years of service to the date of termination. Deferred to normal retirement age, or an actuarially reduced allowance may begin at the time of separation.

Disability Retirement - Service Connected

Employees who are totally and permanently disabled and such disability has arisen out of and in the course of employment with the municipality. Disability due to heart and hypertension in the case of fire and police, is presumed to have been suffered in the line of duty. Benefits are calculated as a service retirement allowance based on compensation and service to the date of the disability with a minimum benefit (including worker's compensation benefits) of 50% of compensation at the time of disability. Employees are eligible after 25 years of credited service including 20 years of Connecticut service, or age 55 with 20 years of credited service including 15 years of Connecticut service with reduced benefit amounts.

**TOWN OF WATERFORD, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018**

Disability Retirement - Non-Service Connected

Employees who have 10 years of service and are totally and permanently disabled. Benefits are calculated as a service retirement allowance based on compensation and service to the date of the disability.

Death Benefit

Employees who are eligible for service, disability or early retirement and married for at least 12 months preceding death. Benefits are calculated based on the average of the three highest paid years of service and creditable service at date of death, payable to the spouse. Benefit is equal to 50% of the average of the life annuity allowance and reduced 50% joint and survivor allowance.

Contributions

Member - Contributions for members not covered by social security are 5% of compensation; for members covered by social security, 2¼% of compensation up to the social security taxable wage base plus 5%, if any, in excess of such base.

Employer - Participating employers make annual contributions consisting of a normal cost contribution, a contribution for the amortization of the net unfunded accrued liability and a prior service amortization payment, which covers the liabilities of MERS not met by member contributions.

Pension Liabilities, Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2018, the Town reports a total liability of \$13,738,876 for its proportionate share of the net pension liability. The net pension liability was measured at June 30, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2016. The Town's proportion of the net pension liability was based on a projection of the Town's long-term share of contributions to the pension plan relative to the projected contributions of all participants, actuarially determined. At June 30, 2018, the Town's proportion was 5.54%. The decrease in proportion from June 30, 2017 is 0.55%.

For the year ended June 30, 2018, the Town recognized pension expense of \$3,358,779. At June 30, 2018, the Town reported deferred inflow of resources and deferred outflows of resources and deferred inflows of resources related to pension from the following sources:

	Governmental Activities	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 489,468	\$
Net difference between projected and actual earning on pension plan investments	1,055,659	
Change in employer proportional share	324,101	394,225
Contributions after the measurement date	2,694,077	
Total	\$ 4,563,305	\$ 394,225

TOWN OF WATERFORD, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

Amounts reported as deferred outflows of resources related to Town contributions after the measurement date will be recognized as a reduction of the net pension liability in the subsequent year.

Amounts reported as deferred inflows of resources related to pension will be recognized in pension expense as follows:

<u>Year Ending June 30</u>	<u>Governmental Activities</u>
2018	\$ 479,362
2019	1,135,766
2020	427,320
2021	<u>(567,445)</u>
Total	\$ <u>1,475,003</u>

Payable to MERS

The Town has recorded \$1,678,977 as a long-term liability to MERS at June 30, 2018. This amount represents prior services cost calculated when the Town entered the Plan. This amount will be paid in annual installments. The current year amount paid was \$431,519.

Actuarial Assumptions

The total pension liability was determined by an actuarial valuation as of June 30, 2016, using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	3.25%
Salary increases	4.25% - 11.00%, including inflation
Investment rate of return	8.00%, net of investment related expense

Mortality rates were based on the RP-2000 Mortality Table for annuitants and nonannuitants (set forward one year for males and set back one year for females).

The actuarial assumptions used in the June 30, 2016 valuation were based on the results of an actuarial experience study for the period July 1, 2007 - June 30, 2012.

Future cost-of-living adjustments for members who retire on or after January 1, 2002 are 60% of the annual increase in the CPI up to 6%. The minimum annual COLA is 2.5%; the maximum is 6%.

TOWN OF WATERFORD, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
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The long-term expected rate of return on pension plan investments was determined using a log-normal distribution analysis in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target asset allocation and best estimates of arithmetic real rates of return for each major class are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Large Cap U.S. equities	16.00%	5.80%
Developed non-U.S. equities	14.00%	6.60%
Emerging markets (Non-U.S.)	7.00%	8.30%
Core fixed income	8.00%	1.30%
Inflation linked bond fund	5.00%	1.00%
Emerging market bond	8.00%	3.70%
High yield bonds	14.00%	3.90%
Real estate	7.00%	5.10%
Private equity	10.00%	7.60%
Alternative investments	8.00%	4.10%
Liquidity fund	3.00%	0.40%
Total	100.00%	

Discount Rate

The discount rate used to measure the total pension liability was 8.00%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at the actuarially determined contribution rates in the future years. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the Net Pension Liability to Changes in the Discount Rate

The following presents the Town's proportionate share of the net pension liability, calculated using the discount rate of 8.00%, as well as what the Town's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (7.00%) or 1 percentage point higher (9.00%) than the current rate:

	1% Decrease (7.00%)	Current Discount Rate (8.00%)	1% Increase (9.00%)
Town's proportionate share of the net pension liability (asset)	\$ 33,861,170	\$ 13,738,876	\$ (3,199,622)

C. Teachers' Retirement System - Pension

Plan Description

Teachers, principals, superintendents or supervisors engaged in service of public schools are provided with pensions through the Connecticut State Teachers' Retirement System, a cost sharing multiple-employer defined benefit pension plan administered by the Teachers Retirement Board. Chapter 167a of the State Statutes grants authority to establish and amend the benefit terms to the Teachers Retirement Board. The Teachers Retirement Board issues a publicly available financial report that can be obtained at www.ct.gov.

Benefit Provisions

The plan provides retirement, disability and death benefits. Employees are eligible to retire at age 60 with 20 years of credited service in Connecticut, or 35 years of credited service including at least 25 years of service in Connecticut.

Normal Retirement

Retirement benefits for employees are calculated as 2% of the average annual salary times the years of credited service (maximum benefit is 75% of average annual salary during the 3 years of highest salary).

Early Retirement

Employees are eligible after 25 years of credited service including 20 years of Connecticut service, or age 55 with 20 years of credited service including 15 years of Connecticut service with reduced benefit amounts.

Disability Retirement

Employees are eligible for service-related disability benefits regardless of length of service. Five years of credited service is required for nonservice-related disability eligibility. Disability benefits are calculated as 2% of average annual salary times credited service to date of disability, but not less than 15% of average annual salary, nor more than 50% of average annual salary.

Contributions

Per Connecticut General Statutes Section 10-183z (which reflects Public Act 79-436 as amended), contribution requirements of active employees and the State of Connecticut are approved, amended and certified by the State Teachers Retirement Board and appropriated by the General Assembly.

Employer (School Districts)

School District employers are not required to make contributions to the plan.

The statutes require the State of Connecticut to contribute 100% of each school districts' required contributions, which are actuarially determined as an amount that, when combined with employee contributions, is expected to finance the costs of the benefits earned by employees during the year, with any additional amount to finance any unfunded accrued liability.

Employees

Effective July 1, 1992, each teacher is required to contribute 6% of salary for the pension benefit.

Effective January 1, 2018, the required contribution increased to 7% of pensionable salary.

**TOWN OF WATERFORD, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018**

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2018, the Town reports no amounts for its proportionate share of the net pension liability, and related deferred outflows and inflows, due to the statutory requirement that the State pay 100% of the required contribution. The amount recognized by the Town as its proportionate share of the net pension liability, the related state support, and the total portion of the net pension liability that was associated with the Town were as follows:

Town's proportionate share of the net pension liability	\$ -
State's proportionate share of the net pension liability associated with the Town	<u>75,284,376</u>
Total	<u>\$ 75,284,376</u>

The net pension liability was measured as of June 30, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2016. At June 30, 2018, the Town has no proportionate share of the net pension liability.

For the year ended June 30, 2018, the Town recognized pension expense and revenue of \$8,708,203 in Exhibit II for on-behalf amounts for the benefits provided by the State.

Actuarial Assumptions

The total pension liability was determined by an actuarial valuation as of June 30, 2016, using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.75%
Salary increase	3.25-6.50%, including inflation
Investment rate of return	8.00%, net of pension plan investment expense, including inflation

Mortality rates were based on the RPH-2014 White Collar table with employee and annuitant rates blended from ages 50 to 80, projected to the year 2020 using the BB improvement scale, and further adjusted to grade in increased rates (5% for females and 8% for males) over age 80 for the period after service retirement and for dependent beneficiaries as well as for active members. The RPH-2014 Disabled Mortality Table projected to 2017 with Scale BB is used for the period after disability retirement.

The actuarial assumptions used in the June 30, 2016 valuation were based on the results of an actuarial experience study for the period July 1, 2010 - June 30, 2015.

For teachers who retired prior to September 1, 1992, pension benefit adjustments are made in accordance with increases in the Consumer Price Index, with a minimum of 3% and a maximum of 5% per annum.

For teachers who were members of the Teachers' Retirement System before July 1, 2007 and retire on or after September 1, 1992, pension benefit adjustments are made that are consistent with those provided for Social Security benefits on January 1 of the year granted, with a maximum of 6% per annum. If the return on assets in the previous year was less than 8.5%, the maximum increase is 1.5%.

TOWN OF WATERFORD, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

For teachers who were members of the Teachers' Retirement System after July 1, 2007, pension benefit adjustments are made that are consistent with those provided for Social Security benefits on January 1 of the year granted, with a maximum of 5% per annum. If the return on assets in the previous year was less than 11.5%, the maximum increase is 3%, and if the return on the assets in the previous year was less than 8.5%, the maximum increase is 1.0%.

The long-term expected rate of return on pension plan investments was determined using a log-normal distribution analysis in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target asset allocation and best estimates of arithmetic real rates of return for each major class are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Large Cap U.S. equities	21.0%	5.8%
Developed non-U.S. equities	18.0%	6.6%
Emerging markets (Non-U.S.)	9.0%	8.3%
Core fixed income	7.0%	1.3%
Inflation linked bond fund	3.0%	1.0%
Emerging market bond	5.0%	3.7%
High yield bonds	5.0%	3.9%
Real estate	7.0%	5.1%
Private equity	11.0%	7.6%
Alternative investments	8.0%	4.1%
Cash	6.0%	0.4%
Total	<u>100.0%</u>	

Discount Rate

The discount rate used to measure the total pension liability was 8.00%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that State contributions will be made at the actuarially determined contribution rates in the future years. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the Net Pension Liability to Changes in the Discount Rate

The Town's proportionate share of the net pension liability is \$-0- and, therefore, the change in the discount rate would only impact the amount recorded by the State of Connecticut.

Other Information

Additional information is included in the required supplementary information section of the financial statements. A schedule of contributions is not presented as the Town has no obligation to contribute to the plan.

11. OTHER POST EMPLOYMENT BENEFITS

A. Town Post-Retirement Healthcare Plan

Plan Description

The Town administers one single-employer, post-retirement healthcare plan (OPEB Plan) for the Town, Police, Fire and Board of Education employee. The OPEB plan is considered to be part of the Town's financial reporting entity and is included in the Town's financial report as the OPEB Trust fund. The Town does not issue a separate stand-alone financial statement for this program.

The Town plan provides for medical, dental and life insurance benefits for all eligible Town, Police, Fire and Board of Education retirees and their spouses. Benefits and contributions are established by contract and may be amended by union negotiations. Administration costs are financed from investment earnings.

Funding Policy

The contribution requirements of plan members and the Town are established and may be amended by the Town. The Town currently funds on the "pay-as-you-go" basis. The Town's contributions are actuarially determined on an annual basis using the projected unit cost method. The Town's total plan contribution was \$1,906,707. There are no employee contributions.

At July 1, 2016, plan membership consisted of the following:

Active employees	411
Retired employees	<u>117</u>
Total	<u><u>528</u></u>

Investments

Investment Policy

The OPEB Plan's policy in regard to the allocation of invested assets is established and may be amended by the Board. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the OPEB Plan.

Rate of Return

For the year ended June 30, 2018, the annual money-weighted rate of return on investments, net of investment expense, was 4.13%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

**TOWN OF WATERFORD, CONNECTICUT
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JUNE 30, 2018**

Net OPEB Liability of the Town

The components of the net OPEB liability of the Town at June 30, 2018, were as follows:

Total OPEB liability	\$	24,356,839
Plan fiduciary net position		<u>3,636,422</u>
Net OPEB Liability	\$	<u><u>20,720,417</u></u>
Plan fiduciary net position as a percentage of the total OPEB liability		14.93%

Actuarial Assumptions

The total OPEB liability was determined by an actuarial valuation as of July 1, 2016, using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.75%
Salary increases	2.75%, average, including inflation
Investment rate of return	7.00%, net of OPEB plan investment expense, including inflation
Healthcare cost trend rates	7.75% decreasing 0.5% per year to an ultimate rate of 4.75% for 2023 and later years

Mortality rates were based on the RP-2000 Mortality Table with separate male and female rates, with no collar adjustment, combined table for non-annuitants and annuitants, projected to the valuation date with Scale BB.

The actuarial assumptions used in the July 1, 2016 valuation were based on standard tables modified for certain plan features such as eligibility for full and early retirement where applicable and input from the plan sponsor. A full actuarial experience study has not been completed.

The long-term expected rate of return on OPEB plan investments was determined by adding expected inflation to expected long-term real returns and reflecting expected volatility and correlation. Best estimates of the real rates of returns for each major asset class are include in the OPEB Plan's target asset allocation. Best estimates of arithmetic real rates of return for each major asset as of June 30, 2018 are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
International	32.50%	5.50%
Core Fixed Income	35.00%	2.25%
US Equities	<u>32.50%</u>	5.25%
	<u><u>100.00%</u></u>	

TOWN OF WATERFORD, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

Discount Rate

The discount rate used to measure the total OPEB liability was 7.00%. The projection of cash flows used to determine the discount rate assumed that Town contributions will be made at rates equal to the actuarially determined contribution rates. Based on those assumptions, the OPEB plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on OPEB plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

Sensitivity of the Net OPEB Liability to Changes in the Discount Rate

The following presents the net OPEB liability of the Town, as well as what the Town's net OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (6.00%) or 1 percentage point higher (8.00%) than the current discount rate:

	<u>1% Decrease (6.00%)</u>	<u>Current Discount Rate (7.00%)</u>	<u>1% Increase (8.00%)</u>
Net OPEB Liability	\$ 23,461,426	\$ 20,720,417	\$ 18,405,541

Sensitivity of the Net OPEB Liability to Changes in the Healthcare Cost Trend Rates

The following presents the net OPEB liability of the Town, as well as what the Town's net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1 percentage point lower (6.75% decreasing to 3.75%) or 1 percentage point higher (8.75% decreasing to 5.75%) than the current healthcare cost trend rates:

	<u>1% Decrease (6.75% decreasing to 3.75%)</u>	<u>Current Healthcare Trend Rate (7.75% decreasing to 4.75%)</u>	<u>1% Increase (8.75% decreasing to 5.75%)</u>
Net OPEB Liability	\$ 18,337,145	\$ 20,720,417	\$ 23,585,711

**TOWN OF WATERFORD, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018**

Changes in the Net OPEB Liability

	Increase (Decrease)		
	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a)-(b)
Balances as of July 1, 2017	\$ 23,995,827	\$ 2,355,136	\$ 21,640,691
Changes for the year:			
Service cost	264,365		264,365
Interest on total OPEB liability	1,672,521		1,672,521
Differences between expected and actual experience	(829,167)		(829,167)
Employer contributions		1,906,707	(1,906,707)
Net investment income		133,054	(133,054)
Benefit payments, including refund to employee contributions	(746,707)	(746,707)	-
Administrative expenses		(11,768)	11,768
Net Changes	361,012	1,281,286	(920,274)
Balances as of June 30, 2018	\$ 24,356,839	\$ 3,636,422	\$ 20,720,417

OPEB Expense and Deferred Outflow/Inflows of Resources Related to OPEB

For the year ended June 30, 2018, the Town recognized OPEB expense of \$1,539,938. At June 30, 2018, the Town reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$	\$ (686,207)
Net difference between projected and actual earning on OPEB plan investments	63,894	
Total	\$ 63,894	\$ (686,207)

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

<u>Year Ending June 30</u>	<u>Governmental Activities</u>
2019	\$ (126,986)
2020	(126,986)
2021	(126,986)
2022	(126,988)
2023	(114,367)
Total	\$ (622,313)

**TOWN OF WATERFORD, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018**

Schedule of Plan Net Position - June 30, 2018

	<u>OPEB Trust Fund</u>
Assets:	
Cash and cash equivalents	\$ 10,877
Investments:	
Mutual funds	<u>3,633,950</u>
Total assets	3,644,827
Liabilities:	
Accounts and other payables	<u>8,405</u>
Net Position:	
Restricted for OPEB Benefits	<u><u>\$ 3,636,422</u></u>

Schedule of Changes in Plan Net Position for the Year Ended June 30, 2018

	<u>OPEB Trust Fund</u>
Additions:	
Contributions:	
Employer	\$ 1,906,707
Investment income:	
Net appreciation in fair value of investments	<u>133,054</u>
Total additions	<u>2,039,761</u>
Deductions:	
Benefit payments	746,707
Administration	<u>11,768</u>
Total deductions	<u>758,475</u>
Change in Net Position	1,281,286
Net Position at Beginning of Year	<u>2,355,136</u>
Net Position at End of Year	<u><u>\$ 3,636,422</u></u>

B. Other Post-Employment Benefits - Connecticut State Teachers Retirement Plan

Plan Description

Teachers, principals, superintendents or supervisors engaged in service of public schools plus professional employees at State Schools of higher education are eligible to participate in the Connecticut State Teachers' Retirement System Retiree Health Insurance Plan (TRS-RHIP), a cost sharing multiple-employer defined benefit other post employment benefit plan administered by the Teachers' Retirement Board (TRB), if they choose to be covered.

Chapter 167a of the State Statutes grants authority to establish and amend the benefit terms to the TRB. TRS-RHIP issues a publicly available financial report that can be obtained at www.ct.gov/trb.

Benefit Provisions

There are two types of the health care benefits offered through the system. Subsidized Local School District Coverage provides a subsidy paid to members still receiving coverage through their former employer and the CTRB Sponsored Medicare Supplemental Plans provide coverage for those participating in Medicare but not receiving Subsidized Local School District Coverage.

Any member who is not currently participating in Medicare Parts A & B is eligible to continue health care coverage with their former employer. A subsidy of up to \$110 per month for a retired member plus an additional \$110 per month for a spouse enrolled in a local school district plan is provided to the school district to first offset the retiree's share of the cost of coverage, and any remaining portion is used to offset the district's cost. The subsidy amount is set by statute and has not increased since July 1996. A subsidy amount of \$220 per month may be paid for a retired member, spouse or the surviving spouse of a member who has attained the normal retirement age to participate in Medicare, is not eligible for Part A of Medicare without cost and contributes at least \$220 per month towards coverage under a local school district plan.

Any member who is currently participating in Medicare Parts A & B is eligible to either continue health care coverage with their former employer, if offered, or enroll in the plan sponsored by the System. If they elect to remain in the plan with their former employer, the same subsidies as above will be paid to offset the cost of coverage.

If a member participating in Medicare Parts A & B so elects, they may enroll in one of the CTRB Sponsored Medicare Supplemental Plans. Active members, retirees and the State pay equally toward the cost of the basic coverage (medical and prescription drug benefits). There are three choices for coverage under the CTRB Sponsored Medicare Supplemental Plans. The choices and 2017 calendar year premiums charged for each choice are shown in the table below:

- | | |
|--|-------|
| • Medicare Supplement with Prescriptions | \$ 92 |
| • Medicare Supplement with Prescriptions and Dental | 136 |
| • Medicare Supplement with Prescriptions, Dental, Vision & Hearing | 141 |

Those participants electing vision, hearing and/or dental are required by the System's funding policy to pay the full cost of coverage for these benefits, and no liability is assumed by the plan for these benefits.

**TOWN OF WATERFORD, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018**

Survivor Health Care Coverage

Survivors of former employees or retirees remain eligible to participate in the plan and continue to be eligible to receive either the \$110 monthly subsidy or participate in the TRB-Sponsored Medicare Supplemental Plans, as long as they do not remarry.

Eligibility

Any member who is currently receiving a retirement or disability benefit is eligible to participate in the plan.

Credited Service

One month for each month of service as a teacher in Connecticut public schools, maximum 10 months for each school year. Ten months of credited service constitutes one year of Credited Service. Certain other types of teaching services, State employment, or wartime military service may be purchased prior to retirement if the member pays one-half the cost.

Normal Retirement

Age 60 with 20 years of Credited Service in Connecticut, or 35 years of Credited Service including at least 25 years of service in Connecticut.

Early Retirement

Age 55 with 20 years of Credited Service including 15 years of Connecticut service, or 25 years of Credited Service including 20 years of Connecticut service.

Proratable Retirement

Age 60 with 10 years of Credited Service.

Disability Retirement

No service requirement if incurred in the performance of duty, and 5 years of Credited Service in Connecticut if not incurred in the performance of duty.

Termination of Employment

Ten or more years of Credited Service.

Contributions

State of Connecticut

Per Connecticut General Statutes Section 10-183z, contribution requirements of active employees and the State of Connecticut are approved, amended and certified by the State Teachers' Retirement Board and appropriated by the General Assembly. The State contributions are not currently actuarially funded. The State appropriates from the General Fund one third of the annual costs of the Plan. Administrative costs of the Plan are financed by the State. Based upon Chapter 167a, Subsection D of Section 10-183t of the Connecticut statutes, it is assumed the State will pay for any long-term shortfall arising from insufficient active member contributions.

Employer (School Districts)

School District employers are not required to make contributions to the plan.

TOWN OF WATERFORD, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

Employees

Each member is required to contribute 1.25% of their annual salary up to \$500,000. Contributions in excess of \$500,000 will be credited to the Retiree Health Insurance Plan.

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

At June 30, 2018, the Town reports no amounts for its proportionate share of the net OPEB liability, and related deferred outflows and inflows, due to the statutory requirement that the State pay 100% of the required contribution. The amount recognized by the Town as its proportionate share of the net OPEB liability, the related State support and the total portion of the net OPEB liability that was associated with the Town was as follows:

Town's proportionate share of the net OPEB liability	\$	-
State's proportionate share of the net OPEB liability associated with the Town		<u>19,377,337</u>
Total	\$	<u><u>19,377,337</u></u>

The net OPEB liability was measured as of June 30, 2017, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as June 30, 2016. At June 30, 2018, the Town has no proportionate share of the net OPEB liability.

For the year ended June 30, 2018, the Town recognized OPEB expense and revenue of \$898,044 in Exhibit II for on-behalf amounts for the benefits provided by the State.

Actuarial Assumptions

The total OPEB liability was determined by an actuarial valuation as of June 30, 2016, using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.75%
Health care costs trend rate	7.25% decreasing to 5.00% by 2022
Salary increases	3.25-6.50%, including inflation
Investment rate of return	3.56%, net of OPEB plan investment expense, including inflation
Year fund net position will be depleted	2018

Mortality rates were based on the RPH-2014 White Collar table with employee and annuitant rates blended from ages 50 to 80, projected to the year 2020 using the BB improvement scale, and further adjusted to grade in increases (5% for females and 8% for males) over age 80. For disabled retirees, mortality rates were based on the RPH-2014 Disabled Mortality Table projected to 2017 using the BB improvement scale.

The actuarial assumptions used in the June 30, 2016 valuation were based on the results of an actuarial experience study for the period July 1, 2010 - June 30, 2015.

**TOWN OF WATERFORD, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018**

The long-term expected rate of return on plan assets is reviewed as part of the GASB 74 valuation process. Several factors are considered in evaluating the long-term rate of return assumption, including the plan's current asset allocations and a log-normal distribution analysis using the best-estimate ranges of expected future real rates of return (expected return, net investment expense and inflation) for each major asset class. The long-term expected rate of return was determined by weighting the expected future real rates of return by the target asset allocation percentage and then adding expected inflation. The assumption is not expected to change absent a significant change in the asset allocation, a change in the inflation assumption, or a fundamental change in the market that alters expected returns in future years. The plan is 100% invested in U.S. Treasuries (Cash Equivalents) for which the expected 10-Year Geometric Real Rate of Return is (0.04%).

Discount Rate

The discount rate used to measure the total OPEB liability was 3.56%. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current member contribution rate and that contributions for future plan members were used to reduce the estimated amount of total service costs for future plan members. No future State contributions were assumed to be made. Based on those assumptions, the OPEB plan's fiduciary net position was projected to be depleted in 2018 and, as a result, the Municipal Bond Index Rate was used in the determination.

Sensitivity of the Net OPEB Liability to Changes in the Health Care Cost Trend Rate and the Discount Rate

The Town's proportionate share of the net OPEB liability is \$-0- and, therefore, the change in the health care cost trend rate or the discount rate would only impact the amount recorded by the State of Connecticut.

Other Information

Additional information is included in the required supplementary information section of the financial statements. A schedule of contributions is not presented as the Town has no obligation to contribute to the plan. Detailed information about the Connecticut State Teachers OPEB Plan fiduciary net position is available in the separately issued State of Connecticut Comprehensive Annual Financial Report at www.ct.gov.

12. RISK MANAGEMENT

The Town is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; error and omissions; injuries to employees; and natural disasters. These risks are covered by commercial insurance purchased from independent third parties. Settled claims from these risks did not exceed commercial insurance coverage during the three years ended June 30, 2018.

Workers Compensation

The Town currently is a member in Connecticut Interlocal Management Agency (CIRMA), a public entity risk pool established for the purpose of administering an interlocal risk management program pursuant to the provisions of Section 7-479a et seq., of Connecticut General Statutes, for workers' compensation first dollar coverage.

**TOWN OF WATERFORD, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018**

The Workers' Compensation Pool provides statutory benefits pursuant to the provisions of the Connecticut Workers' Compensation Act. The coverage is subject to an insured loss retrospective rating plan and losses incurred in the coverage period will be evaluated at 18, 30, and 42 months after the effective date of coverage. The premium is subject to payroll audit at the close of the coverage period. CIRMA's Workers' Compensation Pool retains \$1,000,000 per occurrence. The Town has not incurred any retrospective charges and is not aware of potential obligations related to its membership in CIRMA as of June 30, 2018.

Medical Self Insurance

The Town's self-insurance program is used to account for health insurance coverage for Town and Board of Education employees on a cost-reimbursement basis. Under the program, the Town is obligated for claim payments. A stop loss insurance contract executed with an insurance captive covers claims in excess of \$175,000 on a per member basis with an aggregate stop loss coverage limit of \$10,833,615, per year.

The Fund establishes claims liabilities based on estimates of claims that have been incurred but not reported; accordingly, the Fund recorded an additional liability at June 30, 2018 of \$872,476.

Premium payments are reported as interfund services provided and used for the General Fund, and, accordingly, they are treated as operating revenues of the Self-Insurance Fund and operating expenditures of the General Fund.

A schedule of changes in the claims liability for the years ended June 30, 2018 and 2017 is presented below:

	<u>2018</u>	<u>2017</u>
Unpaid claims, July 1	\$ 814,809	\$ 764,096
Incurred claims (including IBNR)	9,701,996	9,372,531
Claim payments	<u>(9,644,329)</u>	<u>(9,321,818)</u>
Unpaid Claims, June 30	<u>\$ 872,476</u>	<u>\$ 814,809</u>

13. CONTINGENT LIABILITIES AND COMMITMENTS

Contingent Liabilities

Litigation and Unasserted Claims

There are various lawsuits pending against the Town. The outcome and eventual liability of the Town, if any, in these cases is not known at this time. Based upon consultation with legal counsel, the Town's management estimates that potential claims against the Town, not covered by insurance, resulting from such litigation would not have a materially adverse effect on the financial position of the Town.

Federal and State Assistance Programs - Compliance Audits

The Town has received state and federal grants for specific purposes that are subject to review and audit by the grantor agencies. Such audits could lead to requests for reimbursement to the grantor agency for any expenditure disallowed under terms of the grant. Based on prior experience, Town management believes such disallowances, if any, will not be material.

TOWN OF WATERFORD, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

14. MAJOR TAXPAYER

For the fiscal year ended June 30, 2018, 34.9% of the Town's property tax revenues were derived from its largest taxpayer, Dominion Nuclear Connecticut, Inc., an electrical power facility.

15. PRIOR PERIOD ADJUSTMENT AND RESTATEMENT

The following restatement was recorded to the beginning net position of the governmental activities as a result of implementation of GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other than Pensions*:

Governmental Activities:

Net position at June 30, 2017, as previously reported	\$ 166,330,299
GASB No. 75 adoption adjustments:	
Eliminate net OPEB obligation reported per GASB No. 45	13,841,300
Record net OPEB liability per GASB No. 75	<u>(21,640,691)</u>
Net Position at July 1, 2017, as Restated	\$ <u>158,530,908</u>

TOWN OF WATERFORD, CONNECTICUT
GENERAL FUND SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED JUNE 30, 2018

	Budgeted Amounts		Actual Budgetary Basis	Variance Over (Under)
	Original	Final		
Property taxes:				
Revenues from current year	\$ 86,784,326	\$ 86,784,326	\$ 86,918,201	\$ 133,875
Prior year taxes	300,000	300,000	487,477	187,477
Interest and lien fees	300,000	300,000	422,425	122,425
Total property taxes	<u>87,384,326</u>	<u>87,384,326</u>	<u>87,828,103</u>	<u>443,777</u>
Intergovernmental:				
State of Connecticut:				
Equalized cost sharing			227,194	227,194
Health and welfare	5,770	5,770	5,441	(329)
General Government:				-
Tax relief:				-
Tax relief - state-owned property	182,357	182,357	112,039	(70,318)
Elderly	155,000	155,000		(155,000)
Disabled	2,400	2,400	2,161	(239)
Private tax exempt property	16,417	16,417	36,055	19,638
Veterans	11,600	11,600	10,439	(1,161)
Court fines	14,000	14,000	9,103	(4,897)
Civil preparedness	36,000	36,000		(36,000)
Telecommunication	87,000	87,000	56,222	(30,778)
Town aid road	320,698	320,698	319,746	(952)
SDE state grant	14,000	14,000	14,000	-
Mashantucket Pequot grant	42,167	42,167	42,167	-
Enhancement 911	22,916	22,916	22,650	(266)
Miscellaneous state revenue			1	1
Municipal Revenue Share	372,956	372,956		(372,956)
Grants for Municipal Projects			34,255	34,255
Municipal stabilization grant			1,131	1,131
Total intergovernmental	<u>1,283,281</u>	<u>1,283,281</u>	<u>892,604</u>	<u>(390,677)</u>
Assessments and connections:				
Water main assessments			6,057	6,057
Sewer assessments	20,000	20,000	23,830	3,830
Total assessments and connections	<u>20,000</u>	<u>20,000</u>	<u>29,887</u>	<u>9,887</u>
Licenses and Permits:				
Recreation and parks commission	200,000	200,000	224,312	24,312
Building inspector	325,000	325,000	328,533	3,533
License, fees, permits and fines	25,000	25,000	22,653	(2,347)
Conveyance tax	200,000	200,000	267,615	67,615
Planning and zoning	40,000	40,000	32,704	(7,296)
Liens - Utility Commission	15,000	15,000	10,140	(4,860)
Town Clerk fees	175,000	175,000	166,333	(8,667)
Total licenses and permits	<u>980,000</u>	<u>980,000</u>	<u>1,052,290</u>	<u>72,290</u>
Fines, Penalties and Charges for Services:				
Tuition			21,126	21,126
Library	19,020	19,020	16,817	(2,203)
False alarm fines	1,000	1,000	400	(600)
Bulky waste fees	97,176	97,176	106,431	9,255
Recycling	34,000	34,000	66,805	32,805
Miscellaneous	35,000	35,000	67,478	32,478
EMS - Reg. Comm Ctr fees	20,000	20,000	42,049	22,049
Tipping fees	285,000	285,000	275,468	(9,532)
Senior services	30,500	30,500	31,949	1,449
Total fines, penalties and charges for services	<u>521,696</u>	<u>521,696</u>	<u>628,523</u>	<u>106,827</u>

(Continued on next page)

**TOWN OF WATERFORD, CONNECTICUT
GENERAL FUND SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS) (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2018**

	Budgeted Amounts		Actual Budgetary Basis	Variance Over (Under)
	Original	Final		
Other Sources:				
Rent and miscellaneous	\$ 5,635	\$ 5,635	\$ 5,261	\$ (374)
Rental of buildings	155,600	155,600	205,686	50,086
Sale of Equipment	1,000	1,000		(1,000)
NL Radio Comm. Network Use Fee	110,573	110,573	106,138	(4,435)
SCRRRA Rebate			10,054	10,054
Eugene O'Neill Lease			19,984	19,984
CIRMA members equity distribution			84,052	84,052
Ambulance operating subsidy	202,115	202,115	202,115	-
YSB BOE clerical stipend	5,000	5,000	5,000	-
BOE human resources offset	14,347	14,347	14,765	418
Total other sources	<u>494,270</u>	<u>494,270</u>	<u>653,055</u>	<u>158,785</u>
Interest and dividends:				
Interest on investments	<u>120,000</u>	<u>120,000</u>	<u>538,226</u>	<u>418,226</u>
Total revenues	<u>90,803,573</u>	<u>90,803,573</u>	<u>91,622,688</u>	<u>819,115</u>
Other financing sources:				
Cancellation of prior year encumbrances	<u>100</u>	<u>100</u>	<u>4,421</u>	<u>4,321</u>
Total revenues and other financing sources	<u>\$ 90,803,673</u>	<u>\$ 90,803,673</u>	<u>91,627,109</u>	<u>\$ 823,436</u>
Budgetary revenues are different than GAAP revenues because:				
State of Connecticut on-behalf contributions to the Connecticut State Teachers' Retirement System pension for Town teachers are not budgeted			8,708,203	
State of Connecticut on-behalf contributions to the Connecticut State Teachers' Retirement System OPEB for Town teachers are not budgeted			898,044	
Encumbrances for purchases and commitments which were subsequently cancelled in the next fiscal year			(4,421)	
Excess cost - student based grant			538,579	
GASB 54 activity of certain special revenue funds now consolidated into the General Fund			<u>38,785</u>	
Total Revenues and Other Financing Sources as Reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds			<u>\$ 101,806,299</u>	

TOWN OF WATERFORD, CONNECTICUT
GENERAL FUND SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED JUNE 30, 2018

	Budgeted Amounts		Actual Budgetary Basis	Variance (Over) Under
	Original	Final		
General Government:				
Selectman				
Personnel costs	\$ 180,299	\$ 182,342	\$ 182,341	\$ 1
Services	43,130	119,947	117,201	2,746
Materials and supplies	925	852	851	1
Total selectman	<u>224,354</u>	<u>303,141</u>	<u>300,393</u>	<u>2,748</u>
Registrar of Voters:				
Personnel costs	58,808	58,808	58,643	165
Services	5,758	5,675	5,599	76
Materials and supplies	4,491	4,574	4,573	1
Equipment	1	1		1
Total registrar of voters	<u>69,058</u>	<u>69,058</u>	<u>68,815</u>	<u>243</u>
Board of Finance:				
Personnel costs	4,690	4,690	3,203	1,487
Services	52,225	52,225	50,467	1,758
Materials and supplies	30	30	30	-
Total board of finance	<u>56,945</u>	<u>56,945</u>	<u>53,700</u>	<u>3,245</u>
Assessor:				
Personnel costs	278,921	278,921	262,102	16,819
Services	28,098	28,098	26,548	1,550
Materials and supplies	1,048	1,048	937	111
Total assessor	<u>308,067</u>	<u>308,067</u>	<u>289,587</u>	<u>18,480</u>
Board of Assessment Appeals:				
Personnel costs	2,647	2,647	2,063	584
Services	1,143	1,143	276	867
Total board of assessment appeals	<u>3,790</u>	<u>3,790</u>	<u>2,339</u>	<u>1,451</u>
Tax Collector:				
Personnel costs	165,367	165,800	165,400	400
Services	38,819	39,690	39,448	242
Materials and supplies	50	50	50	-
Total tax collector	<u>204,236</u>	<u>205,540</u>	<u>204,898</u>	<u>642</u>
Finance:				
Personnel costs	519,526	490,701	490,699	2
Services	132,078	121,550	115,214	6,336
Materials and supplies	35,000	23,045	23,045	-
Total finance	<u>686,604</u>	<u>635,296</u>	<u>628,958</u>	<u>6,338</u>
Legal Department:				
Services	<u>289,000</u>	<u>289,000</u>	<u>284,074</u>	<u>4,926</u>
Town Clerk:				
Personnel costs	216,337	219,499	219,271	228
Services	33,804	33,804	28,852	4,952
Materials and supplies	2,903	1,838	1,597	241
Equipment	4,620	4,620	4,603	17
Total town clerk	<u>257,664</u>	<u>259,761</u>	<u>254,323</u>	<u>5,438</u>
Planning and Zoning Commission:				
Personnel costs	539,322	545,174	545,170	4
Services	44,866	39,014	32,949	6,065
Materials and supplies	3,225	3,225	2,198	1,027
Equipment	400	400	23	377
Total planning and zoning commission	<u>587,813</u>	<u>587,813</u>	<u>580,340</u>	<u>7,473</u>

(Continued on next page)

TOWN OF WATERFORD, CONNECTICUT
GENERAL FUND SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS) (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2018

	Budgeted Amounts		Actual	Variance
	Original	Final	Budgetary	(Over)
			Basis	Under
General Government (Continued):				
Building Maintenance:				
Personnel costs	\$ 27,694	\$ 20,894	\$ 19,799	\$ 1,095
Services	139,870	130,117	122,837	7,280
Materials and supplies	28,620	28,620	27,657	963
Capital Improvements	20,000	54,731	49,276	5,455
Total building maintenance	<u>216,184</u>	<u>234,362</u>	<u>219,569</u>	<u>14,793</u>
Insurance:				
Services	<u>4,389,260</u>	<u>4,437,170</u>	<u>4,436,973</u>	<u>197</u>
Economic Development Commission:				
Services	<u>11,634</u>	<u>10,474</u>	<u>7,200</u>	<u>3,274</u>
Conservation Commission:				
Services	17,750	17,750	14,956	2,794
Materials and supplies	500	500	243	257
Total conservation commission	<u>18,250</u>	<u>18,250</u>	<u>15,199</u>	<u>3,051</u>
Zoning Board of Appeals:				
Services	3,301	4,301	3,941	360
Materials and supplies	50	50	14	36
Total zoning board of appeals	<u>3,351</u>	<u>4,351</u>	<u>3,955</u>	<u>396</u>
Retirement Commission:				
Personnel costs	<u>4,908,215</u>	<u>5,041,652</u>	<u>5,041,081</u>	<u>571</u>
Representative Town Meeting:				
Personnel costs	54	54		54
Services	19,552	17,086	16,809	277
Total representative town meeting	<u>19,606</u>	<u>17,140</u>	<u>16,809</u>	<u>331</u>
Building Department:				
Personnel costs	278,958	336,276	336,273	3
Services	12,031	6,900	6,885	15
Materials and supplies	1,793	1,599	1,585	14
Equipment	480	301	300	1
Total building department	<u>293,262</u>	<u>345,076</u>	<u>345,043</u>	<u>33</u>
Social Service Grants:				
Services	65,367	65,367	65,079	288
Contracts out to agencies	13,000	13,000	13,000	-
Total social service grants	<u>78,367</u>	<u>78,367</u>	<u>78,079</u>	<u>288</u>
Contingency:				
Miscellaneous	<u>245,000</u>	<u>3,999</u>		<u>3,999</u>
Flood and Erosion Control Board:				
Personnel costs	817	817	462	355
Services	85	85		85
Materials and supplies	25	25	6	19
Total flood and erosion control board	<u>927</u>	<u>927</u>	<u>468</u>	<u>459</u>
Ethics Commission:				
Personnel costs	323	343	342	1
Services	375	355		355
Materials and supplies	25	25		25
Total ethics commission	<u>723</u>	<u>723</u>	<u>342</u>	<u>381</u>

(Continued on next page)

TOWN OF WATERFORD, CONNECTICUT
GENERAL FUND SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS) (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2018

	Budgeted Amounts		Actual Budgetary Basis	Variance (Over) Under
	Original	Final		
General Government (Continued):				
Human Resources:				
Personnel costs	\$ 179,312	\$ 183,762	\$ 183,762	\$ -
Services	29,742	30,840	30,740	100
Materials and supplies	1,395	426	426	-
Total human resources	<u>210,449</u>	<u>215,028</u>	<u>214,928</u>	<u>100</u>
Information Technology:				
Services	217,214	229,678	229,677	1
Equipment	46,200	41,841	41,841	-
Total information technology	<u>263,414</u>	<u>271,519</u>	<u>271,518</u>	<u>1</u>
Total general government	<u>13,346,173</u>	<u>13,397,449</u>	<u>13,318,591</u>	<u>78,858</u>
Public Safety:				
Emergency Management:				
Personnel costs	891,347	885,112	875,583	9,529
Services	417,507	417,507	398,052	19,455
Materials and supplies	3,650	3,650	2,270	1,380
Equipment	3	3		3
Total emergency management	<u>1,312,507</u>	<u>1,306,272</u>	<u>1,275,905</u>	<u>30,367</u>
Fire Services:				
Personnel costs	1,772,759	1,740,659	1,725,730	14,929
Services	924,692	948,692	939,284	9,408
Materials and supplies	228,090	236,190	230,192	5,998
Equipment	78,991	78,991	69,144	9,847
Total fire services	<u>3,004,532</u>	<u>3,004,532</u>	<u>2,964,350</u>	<u>40,182</u>
Police Department:				
Personnel costs	5,348,232	5,305,707	5,173,044	132,663
Services	396,862	396,772	356,925	39,847
Materials and supplies	215,359	231,144	227,145	3,999
Equipment	12,277	12,277	11,532	745
Total police department	<u>5,972,730</u>	<u>5,945,900</u>	<u>5,768,646</u>	<u>177,254</u>
Total public safety	<u>10,289,769</u>	<u>10,256,704</u>	<u>10,008,901</u>	<u>247,803</u>
Public Works:				
Personnel costs	2,283,041	2,289,980	2,286,380	3,600
Services	1,430,956	1,424,017	1,296,555	127,462
Materials and supplies	717,988	674,056	535,004	139,052
Equipment	6,050	6,050	5,891	159
Capital improvements	321,800	321,800	321,800	-
Total public works	<u>4,759,835</u>	<u>4,715,903</u>	<u>4,445,630</u>	<u>270,273</u>
Social Services:				
Youth Service Bureau:				
Personnel costs	178,814	193,476	193,473	3
Services	50,296	37,958	37,956	2
Total social services	<u>229,110</u>	<u>231,434</u>	<u>231,429</u>	<u>5</u>
Conservation of Health:				
Services	<u>142,101</u>	<u>142,101</u>	<u>142,101</u>	<u>-</u>
Waterford Public Health Nursing Service:				
Contracts out to agencies	<u>32,371</u>	<u>32,371</u>	<u>29,418</u>	<u>2,953</u>

(Continued on next page)

TOWN OF WATERFORD, CONNECTICUT
GENERAL FUND SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS) (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2018

	Budgeted Amounts		Actual Budgetary Basis	Variance (Over) Under
	Original	Final		
Senior Citizen Commission:				
Personnel costs	\$ 380,621	\$ 424,250	\$ 424,245	\$ 5
Services	122,600	119,331	118,038	1,293
Materials and supplies	14,887	15,740	15,344	396
Equipment	4,971	4,785	4,783	2
Total senior citizen commission	523,079	564,106	562,410	1,696
Total social services	926,661	970,012	965,358	4,654
Library:				
Personnel costs	904,817	897,567	876,755	20,812
Services	66,621	73,871	73,397	474
Materials and supplies	8,000	8,000	7,990	10
Equipment	45,000	45,000	44,997	3
Total library	1,024,438	1,024,438	1,003,139	21,299
Recreation and Parks:				
Personnel costs	1,056,602	1,056,602	1,014,796	41,806
Services	293,396	293,396	284,011	9,385
Materials and supplies	65,146	65,146	64,124	1,022
Equipment	8,004	8,004	7,993	11
Total recreation and parks	1,423,148	1,423,148	1,370,924	52,224
Community Use of Schools	344,504	344,504	344,504	-
Debt Service:				
Principal	4,795,000	4,980,000	4,980,000	-
Interest	2,653,583	2,450,953	2,448,542	2,411
Total debt service	7,448,583	7,430,953	7,428,542	2,411
Board of Education	47,287,524	47,287,524	47,172,536	114,988
Total expenditures	86,850,635	86,850,635	86,058,125	792,510
Other Financing Uses:				
Transfers out	3,941,038	4,634,113	4,634,060	53
Total Expenditures and Other Financing Uses	\$ 90,791,673	\$ 91,484,748	90,692,185	\$ 792,563

Budgetary expenditures are different than GAAP expenditures because:

State of Connecticut on-behalf contributions to the Connecticut State Teachers' Retirement System pension for Town teachers are not budgeted	8,708,203
State of Connecticut on-behalf contributions to the Connecticut State Teachers' Retirement System OPEB for Town teachers are not budgeted	898,044
Encumbrances for purchases and commitments ordered but not received are reported in the year the order is placed for budgetary purposes, but in the year the order is received for financial reporting purposes	(291,585)
Excess cost - student based grant	538,579
Retro-pay salary costs related to contract adjustments after year end are not budgeted	15,295
GASB 54 Activity of Certain Special Revenue Funds now consolidated into the General Fund	50,553

Total Expenditures and Other Financing Sources as Reported in the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds \$ 100,611,274

TOWN OF WATERFORD, CONNECTICUT
SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS - PENSION TRUST FUND
LAST SIX FISCAL YEARS*

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
Total pension liability:						
Interest	\$ 61,919	\$ 66,103	\$ 82,588	\$ 87,820	\$ 93,351	\$ 98,557
Differences between expected and actual experience	(23,064)		(83,403)			
Changes of assumptions	101,230		65,285			
Benefit payments, including refunds of member contributions	(126,029)	(139,838)	(151,557)	(168,133)	(171,078)	(169,686)
Net change in total pension liability	14,056	(73,735)	(87,087)	(80,313)	(77,727)	(71,129)
Total pension liability - beginning	1,052,775	1,126,510	1,213,597	1,293,910	1,371,637	1,442,766
Total pension liability - ending	<u>1,066,831</u>	<u>1,052,775</u>	<u>1,126,510</u>	<u>1,213,597</u>	<u>1,293,910</u>	<u>1,371,637</u>
Plan fiduciary net position:						
Contributions - employer	81,493	84,000	83,367	83,367	78,744	78,744
Net investment income	28,406	54,202	11,137	19,200	84,249	55,520
Benefit payments, including refunds of member contributions	(126,029)	(139,838)	(151,557)	(168,133)	(171,078)	(169,686)
Administrative expense	(4,821)	(9,314)	(6,948)	(8,511)	(6,522)	(5,693)
Net change in plan fiduciary net position	(20,951)	(10,950)	(64,001)	(74,077)	(14,607)	(41,115)
Plan fiduciary net position - beginning	564,520	575,470	639,471	713,548	728,155	769,270
Plan fiduciary net position - ending	<u>543,569</u>	<u>564,520</u>	<u>575,470</u>	<u>639,471</u>	<u>713,548</u>	<u>728,155</u>
Net Pension Liability - Ending	\$ <u>523,262</u>	\$ <u>488,255</u>	\$ <u>551,040</u>	\$ <u>574,126</u>	\$ <u>580,362</u>	\$ <u>643,482</u>
Plan fiduciary net position as a percentage of the total pension liability	50.95%	53.62%	51.08%	52.69%	55.15%	53.09%
Covered payroll	N/A	N/A	N/A	N/A	N/A	N/A
Net pension liability as a percentage of covered payroll	N/A	N/A	N/A	N/A	N/A	N/A

Notes to Schedule:

Changes of assumptions. In 2018, amounts reported as changes of assumptions resulted primarily from an increase in the cost of living adjustment from 2.00% to 2.60% and mortality improvement to a projected date of decremented using Scale BB (generational) from Scale AA (generational).

*Note - This schedule is intended to show information for ten years. Additional information will be added as it becomes available.

N/A - Not applicable. Plan members are retired.

**TOWN OF WATERFORD, CONNECTICUT
SCHEDULE OF EMPLOYER CONTRIBUTIONS - PENSION TRUST FUND
LAST TEN FISCAL YEARS**

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>
Actuarially determined contribution	\$ 81,493	\$ 81,493	\$ 83,367	\$ 83,367	\$ 78,744	\$ 78,744	\$ 82,855	\$ 82,855	\$ 63,081	\$ 63,081
Contributions in relation to the actuarially determined contribution	<u>81,493</u>	<u>84,000</u>	<u>83,367</u>	<u>83,367</u>	<u>78,744</u>	<u>78,744</u>	<u>82,855</u>	<u>82,855</u>	<u>63,081</u>	<u>63,081</u>
Contribution Deficiency (Excess)	\$ <u>-</u>	\$ <u>(2,507)</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
Covered-employee payroll	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Contributions as a percentage of covered-employee payroll	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

Notes to Schedule

Valuation date: July 1, 2017
Measurement date: June 30, 2018
Actuarially determined contribution rates are calculated as of June 30, two years prior to the end of the fiscal year in which contributions are reported

Methods and assumptions used to determine contribution rates:

Actuarial cost method Entry age normal
Amortization method Level percentage of payroll, closed
Remaining amortization period 9 years
Asset valuation method The actuarial value of assets used in the development of plan contributions phases in the recognition of differences between the market value and expected actuarial value by recognizing 20% of the difference each year.
Inflation 2.6%
Cost of living increases 2.6% per year (prior: 2.0% per year)
Investment rate of return 6.25%, net of pension plan investment expense, including inflation
Mortality RP-2000 Mortality Table with separate male and female rates, with no collar adjustment, separate tables for non-annuitants and annuitants, projected to valuation date with Scale BB.
Prior: RP-2000 Mortality Table with separate male and female rates, with no collar adjustment, separate tables for non-annuitants and annuitants, projected to valuation date with Scale AA.

N/A - Not applicable. Plan members are retired.

TOWN OF WATERFORD, CONNECTICUT
SCHEDULE OF INVESTMENT RETURNS - PENSION TRUST FUND
LAST FIVE FISCAL YEARS*

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Annual money-weighted rate of return, net of investment expense	5.12%	9.89%	1.75%	2.57%	11.89%

*Note - This schedule is intended to show information for ten years. Additional information will be added as it becomes available.

TOWN OF WATERFORD, CONNECTICUT
SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
MUNICIPAL EMPLOYEES RETIREMENT SYSTEM
LAST FOUR FISCAL YEARS*

	2018	2017	2016	2015
Town's proportion of the net pension liability	5.54%	6.09%	4.88%	5.21%
Town's proportionate share of the net pension liability	\$ 13,738,876	\$ 16,236,237	\$ 12,496,017	\$ 12,413,899
Town's covered payroll	\$ 20,394,151	\$ 18,584,885	\$ 17,944,522	\$ 17,944,522
Town's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	67.37%	87.36%	69.64%	69.18%
Plan fiduciary net position as a percentage of the total pension liability	91.68%	88.29%	92.72%	90.48%

Notes to Schedule

Changes in benefit terms None
Changes of assumptions None

Actuarial cost method Entry Age Normal
Amortization method Level dollar, closed
Remaining amortization period 24 years
Asset valuation method 5-year smoothed market with 20% recognition of investment gains and losses

*Note - This schedule is intended to show information for ten years. Additional information will be added as it becomes available.

TOWN OF WATERFORD, CONNECTICUT
SCHEDULE OF EMPLOYER CONTRIBUTIONS
MUNICIPAL EMPLOYEES RETIREMENT SYSTEM
LAST TEN FISCAL YEARS

	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
Actuarially determined contribution	\$ 2,694,077	\$ 2,603,848	\$ 2,423,860	\$ 2,515,782	\$ 2,425,327	\$ 2,358,637	\$ 2,277,760	\$ 1,895,090	\$ 1,386,511	\$ 1,229,122
Contributions in relation to the actuarially determined contribution	<u>2,694,077</u>	<u>2,603,848</u>	<u>2,423,860</u>	<u>2,515,782</u>	<u>2,425,327</u>	<u>2,358,637</u>	<u>2,277,760</u>	<u>1,895,090</u>	<u>1,386,511</u>	<u>1,229,122</u>
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 20,394,151	\$ 18,584,885	\$ 17,944,522	\$ 17,944,522	\$ 18,274,228	\$ 18,065,219	\$ 17,793,604	\$ 17,998,323	\$ 17,209,913	\$ 16,811,186
Contributions as a percentage of covered payroll	13.21%	14.01%	13.51%	14.02%	13.27%	13.06%	12.80%	10.53%	8.06%	7.31%

Notes to Schedule

Valuation date: June 30, 2016

Measurement date: June 30, 2017

Actuarially determined contribution rates are calculated as of June 30, each biennium for the fiscal years ending two and three years after the valuation date.

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry Age Normal
Amortization method	Level dollar, closed
Single equivalent amortization period	24 years
Asset valuation method	5-year smoothed market with 20% recognition of investment gains and losses
Inflation	3.25%
Salary increases	4.25% - 11.00%, including inflation
Investment rate of return	8.00%, net of investment related expense

TOWN OF WATERFORD, CONNECTICUT
SCHEDULE OF THE TOWN'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
TEACHERS RETIREMENT SYSTEM
LAST FOUR FISCAL YEARS*

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Town's proportion of the net pension liability	0.00%	0.00%	0.00%	0.00%
Town's proportionate share of the net pension liability	\$ -	\$ -	\$ -	\$ -
State's proportionate share of the net pension liability associated with the Town	<u>75,284,376</u>	<u>79,425,593</u>	<u>60,790,928</u>	<u>56,189,042</u>
Total	<u>\$ 75,284,376</u>	<u>\$ 79,425,593</u>	<u>\$ 60,790,928</u>	<u>\$ 56,189,042</u>
Town's covered payroll	\$ 23,142,985	\$ 21,020,000	\$ 20,407,000	\$ 21,623,000
Town's proportionate share of the net pension liability as a percentage of its covered payroll	0.00%	0.00%	0.00%	0.00%
Plan fiduciary net position as a percentage of the total pension liability	55.93%	52.26%	59.50%	61.56%

Notes to Schedule

Changes in benefit terms	None
Changes of assumptions	During 2016, rates of withdrawal, disability, retirement, mortality and assumed rates of salary increase were adjusted to more closely reflect actual and anticipated experience. These assumptions were recommended as part of the Experience Study for the System for the five-year period ended June 30, 2015. During 2011, rates of withdrawal, retirement and assumed rates of salary increases were adjusted to reflect actual and anticipated experience. These assumptions were recommended as part of the Experience Study for the System for the five-year period ended June 30, 2010.
Actuarial cost method	Entry age
Amortization method	Level percent of pay, closed
Remaining amortization period	20.4 years
Asset valuation method	4-year smoothed market
Investment rate of return	8.50%, net of investment related expense

*Note - This schedule is intended to show information for ten years. Additional information will be added as it becomes available.

TOWN OF WATERFORD, CONNECTICUT
SCHEDULE OF CHANGES IN NET OPEB LIABILITY AND RELATED RATIOS
OPEB TRUST FUND
LAST TWO FISCAL YEARS*

	<u>2018</u>	<u>2017</u>
Total OPEB liability:		
Service cost	\$ 264,365	\$ 257,290
Interest	1,672,521	1,622,163
Differences between expected and actual experience	(829,167)	(76,479)
Benefit payments, including refunds of member contributions	<u>(746,707)</u>	<u>(1,497,102)</u>
Net change in total OPEB liability	361,012	305,872
Total OPEB liability - beginning	<u>23,995,827</u>	<u>23,689,955</u>
Total OPEB liability - ending	<u>24,356,839</u>	<u>23,995,827</u>
Plan fiduciary net position:		
Contributions - employer	1,906,707	3,811,946
Net investment income	133,054	40,292
Benefit payments, including refunds of member contributions	(746,707)	(1,497,102)
Administrative expense	<u>(11,768)</u>	<u></u>
Net change in plan fiduciary net position	1,281,286	2,355,136
Plan fiduciary net position - beginning	<u>2,355,136</u>	<u></u>
Plan fiduciary net position - ending	<u>3,636,422</u>	<u>2,355,136</u>
Net OPEB Liability - Ending	<u>\$ 20,720,417</u>	<u>\$ 21,640,691</u>
Plan fiduciary net position as a percentage of the total OPEB liability	14.93%	9.81%
Covered payroll	\$ 30,429,413	\$ 29,615,001
Net OPEB liability as a percentage of covered payroll	68.09%	73.07%

*Note - This schedule is intended to show information for ten years. Additional information will be added as it becomes available.

**TOWN OF WATERFORD, CONNECTICUT
SCHEDULE OF EMPLOYER CONTRIBUTIONS
OPEB TRUST FUND
LAST TEN FISCAL YEARS**

	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
Actuarially determined contribution	\$ 2,474,700	\$ 2,607,000	\$ 2,755,300	\$ 2,720,300	\$ 2,747,000	\$ 2,718,100	\$ 2,690,600	\$ 3,644,900	\$ 3,694,400	\$ 3,649,500
Contributions in relation to the actuarially determined contribution	1,906,707	3,811,946	798,000	584,100	608,000	1,266,500	1,409,100	1,575,600	1,357,300	745,813
Contribution Deficiency (Excess)	\$ 567,993	\$ (1,204,946)	\$ 1,957,300	\$ 2,136,200	\$ 2,139,000	\$ 1,451,600	\$ 1,281,500	\$ 2,069,300	\$ 2,337,100	\$ 2,903,687
Covered payroll	\$ 30,429,413	\$ 29,615,001	\$ 29,073,500	\$ 29,073,500	\$ 31,032,400	\$ 31,032,400	\$ 28,277,100	\$ 28,277,100	N/A	N/A
Contributions as a percentage of covered payroll	6.27%	12.87%	2.74%	2.01%	1.96%	4.08%	4.98%	5.57%	N/A	N/A

Notes to Schedule

Valuation date: July 1, 2016

Measurement date: June 30, 2018

Actuarially determined contribution rates are calculated as of June 30, two years prior to the end of the fiscal year in which contributions are reported

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry age normal
Amortization method	Level percentage of payroll
Amortization period	Amortized over 30 years on a closed basis. The amortization began on July 1, 2006, and as of the July 1, 2016 valuation, 20 years remain.
Asset valuation method	Market value
Inflation	2.75% (prior: 3.00%)
Healthcare cost trend rates	7.75% decreasing to 4.75%
Rate of compensation increase	2.75%
Investment rate of return	7.00%
Retirement age	Medical and dental benefits pre-65
.	Medical benefits post-65
Mortality	RP-2000 Mortality Table with separate male and female rates, with no collar adjustment, combined table for non-annuitants and annuitants, projected to the valuation date with Prior: RP-2000 Mortality Table with separate male and female rates, with no collar adjustment, combined table for non-annuitants and annuitants, projected to the valuation date

**TOWN OF WATERFORD, CONNECTICUT
SCHEDULE OF INVESTMENT RETURNS
OPEB TRUST FUND
LAST TWO FISCAL YEARS***

	2018	2017
Annual money-weighted rate of return, net of investment expense	4.13%	2.09%

*Note - This schedule is intended to show information for ten years. Additional information will be added as it becomes available.

**TOWN OF WATERFORD, CONNECTICUT
SCHEDULE OF THE TOWN'S PROPORTIONATE SHARE OF THE NET OPEB LIABILITY
TEACHERS RETIREMENT SYSTEM
LAST FISCAL YEAR***

	<u>2018</u>
Town's proportion of the net OPEB liability	0.00%
Town's proportionate share of the net OPEB liability	\$ -
State's proportionate share of the net OPEB liability associated with the Town	<u>19,377,337</u>
Total	<u>\$ 19,377,337</u>
Town's covered payroll	\$ 23,142,985
Town's proportionate share of the net OPEB liability as a percentage of its covered payroll	0.00%
Plan fiduciary net position as a percentage of the total OPEB liability	1.79%

Notes to Schedule

Changes in benefit terms	None
Changes of assumptions	<p>The discount rate was increased from 3.01% to 3.56% to reflect the change in the Municipal Bond Index Rate.</p> <p>Changes were made to the assumed initial per capita health care costs, rates of health care inflation used to project the per capita costs, and the rates of Plan participation based upon recent experience and current expectations.</p> <p>As a result of the experience study for the five-year period ended June 30, 2015, the payroll growth rate assumption was decreased from 3.75% to 3.25% to reflect the decrease in the rate of inflation and the decrease in the rate of real wage increase. Last, the salary growth assumption, the payroll growth rate, the rates of withdrawal, the rates of retirement, the rates of mortality, and the rates of disability incidence were adjusted based upon the experience study's findings and their adoption by the Board.</p>
Actuarial cost method	Entry age
Amortization method	Level percent of payroll
Remaining amortization period	30 years, open
Asset valuation method	Market value of assets
Investment rate of return	4.25%, net of investment related expense including price inflation

*Note - This schedule is intended to show information for ten years. Additional information will be added as it becomes available.

**TOWN OF WATERFORD, CONNECTICUT
GENERAL FUND - BOARD OF EDUCATION
SCHEDULE OF EXPENDITURES AND ENCUMBRANCES COMPARED WITH APPROPRIATIONS
FOR THE YEAR ENDED JUNE 30, 2018**

	Final Appropriation	Expenditures and Encumbrances	Unexpended Balance
Salaries - certified	\$ 22,938,900	\$ 22,872,759	\$ 66,141
Salaries - support	5,591,002	5,423,424	167,578
Salaries - other	46,968	14,367	32,601
Temporary pay - certified	1,069,375	973,823	95,552
Temporary pay - support	129,562	153,003	(23,441)
Overtime - support	86,972	128,156	(41,184)
Health and dental insurance	5,577,609	5,500,042	77,567
Life and major medical insurance	73,494	73,204	290
Long term disability	2,820	2,256	564
Social security contribution	891,587	839,803	51,784
Reimbursements	73,400	76,600	(3,200)
Unemployment compensation	10,000	10,913	(913)
Workers' compensation	380,627	382,039	(1,412)
Sick pay	268,930	278,468	(9,538)
Retirement Incentive	27,000	27,000	-
Instructional services	169,660	155,646	14,014
Staff and curriculum development	91,050	147,587	(56,537)
Other professional and technical services	1,192,782	1,520,434	(327,652)
Legal services	99,769	112,794	(13,025)
Public utilities	69,475	69,074	401
Maintenance and repairs	487,604	574,487	(86,883)
Rentals	1,600	20,304	(18,704)
Pupil transportation	2,065,363	2,157,303	(91,940)
Insurance - property	129,162	120,770	8,392
Insurance - liability	118,992	115,564	3,428
Other insurance	26,008	24,273	1,735
Communications	69,430	66,645	2,785
Postage	21,573	18,571	3,002
Advertising	2,000	2,197	(197)
Tuition	2,366,466	1,941,994	424,472
Travel and conference	140,107	143,250	(3,143)
Other purchased services	63,800	78,647	(14,847)
Instructional supplies	388,418	375,426	12,992
Software	276,891	286,783	(9,892)
Maintenance and custodial	254,079	337,609	(83,530)
Heat and energy	1,281,170	1,276,163	5,007
Transportation supplies	156,465	162,427	(5,962)
Textbooks	179,800	206,796	(26,996)
Library and professional books	30,088	25,746	4,342
Other supplies	171,981	171,149	832
Equipment	238,997	280,338	(41,341)
Membership dues and fees	26,548	24,702	1,846
Total	47,287,524	47,172,536	114,988

TOWN OF WATERFORD, CONNECTICUT
GENERAL FUND
REPORT OF TAX COLLECTOR
FOR THE YEAR ENDED JUNE 30, 2018

Grand List	Uncollected Taxes July 1, 2017	Current Levy	Lawful Corrections		Transfers To Suspense	Adjusted Taxes Collectible	Collections				Uncollected Taxes June 30, 2018
			Additions	Deductions			Taxes	Interest	Lien Fees	Total	
2016	\$	\$ 87,763,298	\$ 33,213	\$ 219,315	\$ 13,890	\$ 87,563,306	\$ 86,952,222	\$ 128,334	\$ 1,056	\$ 87,081,612	\$ 611,084
2015	609,243		1,704	8,306	24,068	578,573	311,017	60,007	2,304	373,328	267,556
2014	310,827		5	465	28,592	281,775	98,723	37,817	936	137,476	183,052
2013	229,826			158	11,831	217,837	65,642	37,856	648	104,146	152,195
2012	166,583		329		2,230	164,682	51,742	38,081	528	90,351	112,940
2011	123,641					123,641	44,874	42,655	456	87,985	78,767
2010	107,653					107,653	28,091	49,740	336	78,167	79,562
2009	55,302					55,302	13,817	16,075	264	30,156	41,485
2008	28,355					28,355	1,001	1,830		2,831	27,354
2007	16,241					16,241		521		521	16,241
2006	10,853					10,853		613		613	10,853
2005	2,315					2,315		1,090		1,090	2,315
2004	2,181					2,181		818		818	2,181
2003	1,672		375			2,047	375	460		835	1,672
2002	1,484		253	1,484		253	253			253	-
Total	\$ 1,666,176	\$ 87,763,298	\$ 35,879	\$ 229,728	\$ 80,611	\$ 89,155,014	87,567,757	415,897	6,528	87,990,182	\$ 1,587,257
Suspense collections							11,145			11,145	
Total collections							\$ 87,578,902	\$ 415,897	\$ 6,528	88,001,327	
Property taxes receivable - considered available:											
June 30, 2017										(180,114)	
June 30, 2018										6,890	
										\$ 87,828,103	

TOWN OF WATERFORD, CONNECTICUT
GENERAL FUND
SCHEDULE OF WATER MAIN ASSESSMENTS RECEIVABLE
FOR THE YEAR ENDED JUNE 30, 2018

Contract Number	Principal Uncollected July 1, 2017	Interest and Liens Uncollected July 1, 2017	New Contracts	Interest and Liens Billed	Lawful Corrections				Collections				Principal Balance Uncollected June 30, 2018	Interest and Liens Uncollected June 30, 2018	Balance Uncollected June 30, 2018
					Principal Additions	Principal Deductions	Interest and Lien Additions	Interest and Lien Deductions	Assessments	Interest and Lien Fees	Transferred to Town Clerk	Total			
75	\$ 620	\$ 870	\$	\$ 102	\$	\$	\$	\$	\$	\$	\$	\$ -	\$ 620	\$ 972	\$ 1,592
76	14,845	1,884		1,428					4,466	993		5,459	10,379	2,319	12,698
Total	\$ 15,465	\$ 2,754	\$ -	\$ 1,530	\$ -	\$ -	\$ -	\$ -	\$ 4,466	\$ 993	\$ -	5,459	\$ 10,999	\$ 3,291	\$ 14,290
Water main assessment receivable - considered available:												(4,409)			
June 30, 2017												5,007			
June 30, 2018												\$ 6,057			

TOWN OF WATERFORD, CONNECTICUT
GENERAL FUND
SCHEDULE OF SEWER ASSESSMENTS RECEIVABLE
FOR THE YEAR ENDED JUNE 30, 2018

Contract Number	Principal Uncollected July 1, 2017	Interest and Liens Uncollected July 1, 2017	New Contracts	Interest and Liens Billed	Lawful Corrections				Collections				Principal Balance Uncollected June 30, 2018	Interest and Liens Uncollected June 30, 2018	Balance Uncollected June 30, 2018
					Principal Additions	Principal Deductions	Interest and Lien Additions	Interest and Lien Deductions	Assessments	Interest and Lien Fees	Transferred to Town Clerk	Total			
75	\$ 1,887	\$ 2,762	\$	\$ 226	\$	\$	\$	\$	\$ 1,085	\$ 1,696	\$	\$ 2,781	\$ 802	\$ 1,292	\$ 2,094
76	64,881	6,680		6,634					18,123	4,804		22,927	46,758	8,510	55,268
Total	\$ 66,768	\$ 9,442	\$ -	\$ 6,860	\$ -	\$ -	\$ -	\$ -	\$ 19,208	\$ 6,500	\$ -	25,708	\$ 47,560	\$ 9,802	\$ 57,362
Sewer assessment receivable - considered available:															
June 30, 2017												(6,464)			
June 30, 2018												4,586			
												\$ 23,830			

**TOWN OF WATERFORD, CONNECTICUT
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2018**

EXHIBIT B-1

	Special Revenue Funds								
	Special Education Grants	School Cafeteria	Drug Enforcement Grant	Youth Services	Water	Contributed Gifts	Senior Citizens	Youth Services DMHAS Grant	Small Harbor Improvement Grant
ASSETS									
Cash and cash equivalents	\$ 219,241	\$ 50,846	\$	\$	\$	\$	\$	\$	\$
Investments		26,568							
Receivables, net	3,003	62,415		1,737	3,186				
Interfund receivables			21,295	166,792	600,967	58,525	62,852	625	35,000
Inventories		3,789							
Prepaid items							300		
Total Assets	<u>\$ 222,244</u>	<u>\$ 143,618</u>	<u>\$ 21,295</u>	<u>\$ 168,529</u>	<u>\$ 604,153</u>	<u>\$ 58,525</u>	<u>\$ 63,152</u>	<u>\$ 625</u>	<u>\$ 35,000</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES									
Liabilities:									
Accounts and other payable	\$ 6,515	\$ 28,243	\$ 52	\$ 8,146	\$ 942	\$ 204	\$ 5,599	\$ 440	\$
Accrued liabilities	41,589	7,299		16,890	731		131		
Interfund payables	81,379	43,702							
Unearned revenue	87,330			93,476			8,936		35,000
Total liabilities	<u>216,813</u>	<u>79,244</u>	<u>52</u>	<u>118,512</u>	<u>1,673</u>	<u>204</u>	<u>14,666</u>	<u>440</u>	<u>35,000</u>
Deferred Inflows of Resources:									
Unavailable revenue - sewer connection fees									
Unavailable revenue - grants receivable									
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances:									
Nonspendable		3,789					300		
Restricted	5,431	60,585	21,243	50,017		58,321	48,186	185	
Committed					602,480				
Assigned									
Unassigned									
Total fund balances	<u>5,431</u>	<u>64,374</u>	<u>21,243</u>	<u>50,017</u>	<u>602,480</u>	<u>58,321</u>	<u>48,486</u>	<u>185</u>	<u>-</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 222,244</u>	<u>\$ 143,618</u>	<u>\$ 21,295</u>	<u>\$ 168,529</u>	<u>\$ 604,153</u>	<u>\$ 58,525</u>	<u>\$ 63,152</u>	<u>\$ 625</u>	<u>\$ 35,000</u>

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**TOWN OF WATERFORD, CONNECTICUT
COMBINING BALANCE SHEET (CONTINUED)
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2018**

EXHIBIT B-1

	Special Revenue Funds						
	State of CT Mini Grant	Police Seatbelt Check Grant	Nuclear Safety Emergency Preparedness	Comprehensive DUI Enforcement Program Grant	Historic Properties	Jordan Mill Pond Fishway Grant	Youth Services Enhancement Grant
ASSETS							
Cash and cash equivalents	\$	\$	\$	\$	\$	\$	\$
Investments							
Receivables, net		4,344	38,076				
Interfund receivables	130				5,501	777	24
Inventories							
Prepaid items							
Total Assets	<u>\$ 130</u>	<u>\$ 4,344</u>	<u>\$ 38,076</u>	<u>\$ -</u>	<u>\$ 5,501</u>	<u>\$ 777</u>	<u>\$ 24</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES							
Liabilities:							
Accounts and other payable	\$	\$	\$ 1,652	\$	\$	\$	\$ 24
Accrued liabilities						246	
Interfund payables		4,344	36,424				
Unearned revenue							
Total liabilities	<u>-</u>	<u>4,344</u>	<u>38,076</u>	<u>-</u>	<u>-</u>	<u>246</u>	<u>24</u>
Deferred Inflows of Resources:							
Unavailable revenue - sewer connection fees							
Unavailable revenue - grants receivable			38,076				
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>38,076</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances:							
Nonspendable							
Restricted	130				5,501	777	26,110
Committed							
Assigned							
Unassigned			(38,076)				
Total fund balances	<u>130</u>	<u>-</u>	<u>(38,076)</u>	<u>-</u>	<u>5,501</u>	<u>777</u>	<u>-</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 130</u>	<u>\$ 4,344</u>	<u>\$ 38,076</u>	<u>\$ -</u>	<u>\$ 5,501</u>	<u>\$ 777</u>	<u>\$ 24</u>

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**TOWN OF WATERFORD, CONNECTICUT
COMBINING BALANCE SHEET (CONTINUED)
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2018**

EXHIBIT B-1

	Special Revenue Funds								
	Waterford Education Foundation Grant	NL County Cold Case Grant	C-Pace Grant	Small Cities Grant II	Nutmeg Network Grant	Mago Point Park STEAP Grant	CT State Library Targeted Grant	Neglected Cemetery Grant	Distracted Driving Enforcement Grant
ASSETS									
Cash and cash equivalents	\$	\$	\$	\$	\$	\$	\$	\$	\$
Investments									
Receivables, net						117,959			
Interfund receivables				192	36				
Inventories									
Prepaid items									
Total Assets	\$ -	\$ -	\$ -	\$ 192	\$ 36	\$ 117,959	\$ -	\$ -	\$ -
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES									
Liabilities:									
Accounts and other payable	\$	\$	\$	\$	36	\$	\$	\$	\$
Accrued liabilities									
Interfund payables						117,959			
Unearned revenue									
Total liabilities	-	-	-	-	36	117,959	-	-	-
Deferred Inflows of Resources:									
Unavailable revenue - sewer connection fees									
Unavailable revenue - grants receivable									
Total deferred inflows of resources	-	-	-	-	-	-	-	-	-
Fund Balances:									
Nonspendable									
Restricted				192					
Committed									
Assigned									
Unassigned									
Total fund balances	-	-	-	192	-	-	-	-	-
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ -	\$ -	\$ -	\$ 192	\$ 36	\$ 117,959	\$ -	\$ -	\$ -

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**TOWN OF WATERFORD, CONNECTICUT
COMBINING BALANCE SHEET (CONTINUED)
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2018**

EXHIBIT B-1

	Special Revenue Funds					Capital Projects Funds		
	Community Development Block Grant	Reeve Foundation Grant	Senior Services Title IIIB Open Doors Grants	2015 Port Security Grant Program	Senior Services Wal Mart Grant	Fleet Management	Sewer Maintenance & Development	Animal Control Facility
ASSETS								
Cash and cash equivalents	\$	\$	\$	\$	\$	\$ 2,294,814	\$ 513,715	\$
Investments								
Receivables, net			2,706	35,024		23,719	18,656	
Interfund receivables		1,530			500		37,533	212,801
Inventories								
Prepaid items								
Total Assets	\$ -	\$ 1,530	\$ 2,706	\$ 35,024	\$ 500	\$ 2,318,533	\$ 569,904	\$ 212,801
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES								
Liabilities:								
Accounts and other payable	\$	\$	\$ 160	\$	\$	\$ 171,121	\$ 21,629	\$
Accrued liabilities			291					
Interfund payables			441	35,024		831,957		
Unearned revenue								
Total liabilities	-	-	892	35,024	-	1,003,078	21,629	-
Deferred Inflows of Resources:								
Unavailable revenue - sewer connection fees							1,781	
Unavailable revenue - grants receivable								
Total deferred inflows of resources	-	-	-	-	-	-	1,781	-
Fund Balances:								
Nonspendable								
Restricted		1,530	1,814		500		546,494	212,801
Committed						1,315,455		
Assigned								
Unassigned								
Total fund balances	-	1,530	1,814	-	500	1,315,455	546,494	212,801
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ -	\$ 1,530	\$ 2,706	\$ 35,024	\$ 500	\$ 2,318,533	\$ 569,904	\$ 212,801

(Continued on next page)

**TOWN OF WATERFORD, CONNECTICUT
COMBINING BALANCE SHEET (CONTINUED)
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2018**

EXHIBIT B-1

	Capital Projects Funds					Permanent Fund	Total Nonmajor Governmental Funds
	Capital Improvement	Early Childhood Learning Center	Oswegatchie Elementary School Project	Great Neck Elementary School Project	Quaker Hill Elementary School Project	Hammond Memorial Trust	
ASSETS							
Cash and cash equivalents	\$ 1,196,659	\$	\$	\$	\$	\$ 52	\$ 4,275,327
Investments						178,562	205,130
Receivables, net							310,825
Interfund receivables		549,784					1,781,220
Inventories							3,789
Prepaid items							300
Total Assets	<u>\$ 1,196,659</u>	<u>\$ 549,784</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 178,614</u>	<u>\$ 6,576,591</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES							
Liabilities:							
Accounts and other payable	\$ 25,562	\$	\$	\$	\$	\$	\$ 270,325
Accrued liabilities							67,177
Interfund payables	271,318					41,200	1,463,748
Unearned revenue							224,742
Total liabilities	<u>296,880</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>41,200</u>	<u>2,025,992</u>
Deferred Inflows of Resources:							
Unavailable revenue - sewer connection fees							1,781
Unavailable revenue - grants receivable							38,076
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>39,857</u>
Fund Balances:							
Nonspendable						137,414	141,503
Restricted							1,039,817
Committed		549,784					2,467,719
Assigned	899,779						899,779
Unassigned							(38,076)
Total fund balances	<u>899,779</u>	<u>549,784</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>137,414</u>	<u>4,510,742</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 1,196,659</u>	<u>\$ 549,784</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 178,614</u>	<u>\$ 6,576,591</u>

**TOWN OF WATERFORD, CONNECTICUT
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2018**

EXHIBIT B-2

	Special Revenue Funds								
	Special Education Grants	School Cafeteria	Drug Enforcement Grant	Youth Services	Water	Contributed Gifts	Senior Citizens	Youth Services DMHAS Grant	Small Harbor Improvement Grant
Revenues:									
Intergovernmental	\$ 1,146,369	\$ 353,251	\$ 10,081	\$	\$	\$	\$	\$ 4,153	\$
Fines, penalties and charges for services		560,180		142,238	73,385		57,194		
Investment earnings		80							
Other	5,400			55,120		40,010	23,232		
Total revenues	<u>1,151,769</u>	<u>913,511</u>	<u>10,081</u>	<u>197,358</u>	<u>73,385</u>	<u>40,010</u>	<u>80,426</u>	<u>4,153</u>	<u>-</u>
Expenditures:									
Current:									
General government									
Public safety			12,220			15,488			
Public works					46,547				
Recreation						14,465			
Social services				180,852			67,160	3,968	
Education	1,151,762	947,461							
Capital outlay									
Total expenditures	<u>1,151,762</u>	<u>947,461</u>	<u>12,220</u>	<u>180,852</u>	<u>46,547</u>	<u>29,953</u>	<u>67,160</u>	<u>3,968</u>	<u>-</u>
Excess (Deficiency) of Revenues over Expenditures	<u>7</u>	<u>(33,950)</u>	<u>(2,139)</u>	<u>16,506</u>	<u>26,838</u>	<u>10,057</u>	<u>13,266</u>	<u>185</u>	<u>-</u>
Other Financing Sources (Uses):									
Transfers in						2,300			
Transfers out				(2,300)					
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(2,300)</u>	<u>-</u>	<u>2,300</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	<u>7</u>	<u>(33,950)</u>	<u>(2,139)</u>	<u>14,206</u>	<u>26,838</u>	<u>12,357</u>	<u>13,266</u>	<u>185</u>	<u>-</u>
Fund Balances at Beginning of Year	<u>5,424</u>	<u>98,324</u>	<u>23,382</u>	<u>35,811</u>	<u>575,642</u>	<u>45,964</u>	<u>35,220</u>	<u>-</u>	<u>-</u>
Fund Balances at End of Year	<u>\$ 5,431</u>	<u>\$ 64,374</u>	<u>\$ 21,243</u>	<u>\$ 50,017</u>	<u>\$ 602,480</u>	<u>\$ 58,321</u>	<u>\$ 48,486</u>	<u>\$ 185</u>	<u>\$ -</u>

(Continued on next page)

TOWN OF WATERFORD, CONNECTICUT
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (CONTINUED)
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2018

EXHIBIT B-2

	Special Revenue Funds								
	State of CT Mini Grant	Police Seatbelt Check Grant	Nuclear Safety Emergency Preparedness	Comprehensive DUI Enforcement Program Grant	Historic Properties	Jordan Mill Pond Fishway Grant	Harbor Management	Youth Services Enhancement Grant	Waterford Education Foundation Grant
Revenues:									
Intergovernmental	\$ 5,000	\$ 5,904	\$ 13,500	\$ 3,633	\$	\$	\$	\$ 5,797	\$
Fines, penalties and charges for services							10,201		
Investment earnings									
Other					5,000				975
Total revenues	<u>5,000</u>	<u>5,904</u>	<u>13,500</u>	<u>3,633</u>	<u>5,000</u>	<u>-</u>	<u>10,201</u>	<u>5,797</u>	<u>975</u>
Expenditures:									
Current:									
General government					348		22,684		
Public safety		5,904	38,076	3,633					
Public works									
Recreation									
Social services	4,870							5,797	975
Education									
Capital outlay									
Total expenditures	<u>4,870</u>	<u>5,904</u>	<u>38,076</u>	<u>3,633</u>	<u>348</u>	<u>-</u>	<u>22,684</u>	<u>5,797</u>	<u>975</u>
Excess (Deficiency) of Revenues over Expenditures	<u>130</u>	<u>-</u>	<u>(24,576)</u>	<u>-</u>	<u>4,652</u>	<u>-</u>	<u>(12,483)</u>	<u>-</u>	<u>-</u>
Other Financing Sources (Uses):									
Transfers in									
Transfers out									
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	<u>130</u>		<u>(24,576)</u>		<u>4,652</u>		<u>(12,483)</u>		
Fund Balances at Beginning of Year	<u>-</u>	<u>-</u>	<u>(13,500)</u>	<u>-</u>	<u>849</u>	<u>777</u>	<u>38,593</u>	<u>-</u>	<u>-</u>
Fund Balances at End of Year	<u>\$ 130</u>	<u>\$ -</u>	<u>\$ (38,076)</u>	<u>\$ -</u>	<u>\$ 5,501</u>	<u>\$ 777</u>	<u>\$ 26,110</u>	<u>\$ -</u>	<u>\$ -</u>

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TOWN OF WATERFORD, CONNECTICUT
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (CONTINUED)
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2018

EXHIBIT B-2

	Special Revenue Funds								
	NL County Cold Case Grant	C-Pace Grant	Small Cities Grant II	Nutmeg Network Grant	Mago Point Park STEAP Grant	CT State Library Targeted Grant	Neglected Cemetery Grant	Distracted Driving Enforcement Grant	Community Development Block Grant
Revenues:									
Intergovernmental	\$	\$	\$	\$	\$ 117,959	\$ 4,000	\$	\$ 2,203	\$ 58,083
Fines, penalties and charges for services									
Investment earnings									
Other									
Total revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>117,959</u>	<u>4,000</u>	<u>-</u>	<u>2,203</u>	<u>58,083</u>
Expenditures:									
Current:									
General government		2,322		1,161	67,868	3,999	1,011		58,083
Public safety	2							2,203	
Public works									
Recreation									
Social services									
Education									
Capital outlay									
Total expenditures	<u>2</u>	<u>2,322</u>	<u>-</u>	<u>1,161</u>	<u>67,868</u>	<u>3,999</u>	<u>1,011</u>	<u>2,203</u>	<u>58,083</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(2)</u>	<u>(2,322)</u>	<u>-</u>	<u>(1,161)</u>	<u>50,091</u>	<u>1</u>	<u>(1,011)</u>	<u>-</u>	<u>-</u>
Other Financing Sources (Uses):									
Transfers in									
Transfers out				(1)	(1)	(1)			
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1)</u>	<u>(1)</u>	<u>(1)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(2)	(2,322)		(1,162)	50,090		(1,011)		
Fund Balances at Beginning of Year	<u>2</u>	<u>2,322</u>	<u>192</u>	<u>1,162</u>	<u>(50,090)</u>	<u>-</u>	<u>1,011</u>	<u>-</u>	<u>-</u>
Fund Balances at End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 192</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

(Continued on next page)

**TOWN OF WATERFORD, CONNECTICUT
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (CONTINUED)
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2018**

EXHIBIT B-2

	Special Revenue Funds				Capital Projects Funds		
	Reeve Foundation Grant	Senior Services Title IIIB Open Doors Grants	2015 Port Security Grant Program	Senior Services Wal Mart Grant	Fleet Management	Sewer Maintenance & Development	Animal Control Facility
Revenues:							
Intergovernmental	\$	\$ 12,598	\$ 35,024	\$	\$	\$	\$
Fines, penalties and charges for services					84,215	40,418	
Investment earnings					28,637	6,308	
Other		2,651			24,829		
Total revenues	-	15,249	35,024	-	135,681	46,726	-
Expenditures:							
Current:							
General government							
Public safety			35,024				
Public works							
Recreation							
Social services		13,435					
Education							
Capital outlay					1,908,168	34,635	
Total expenditures	-	13,435	35,024	-	1,908,168	34,635	-
Excess (Deficiency) of Revenues over Expenditures	-	1,814	-	-	(1,772,487)	12,091	-
Other Financing Sources (Uses):							
Transfers in					1,250,000		
Transfers out							
Total other financing sources (uses)	-	-	-	-	1,250,000	-	-
Net Change in Fund Balances		1,814			(522,487)	12,091	
Fund Balances at Beginning of Year	1,530	-	-	500	1,837,942	534,403	212,801
Fund Balances at End of Year	\$ 1,530	\$ 1,814	\$ -	\$ 500	\$ 1,315,455	\$ 546,494	\$ 212,801

(Continued on next page)

TOWN OF WATERFORD, CONNECTICUT
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (CONTINUED)
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2018

EXHIBIT B-2

	Capital Projects Funds					Permanent Fund		
	Capital Improvement	Early Childhood Learning Center	Oswegatchie Elementary School Project	Great Neck Elementary School Project	Quaker Hill Elementary School Project	Hammond Memorial Trust	Interfund Eliminations	Total Nonmajor Governmental Funds
Revenues:								
Intergovernmental	\$	\$	\$	\$	\$	\$	\$	1,777,555
Fines, penalties and charges for services								967,831
Investment earnings			1	1		12,934		45,961
Other								157,217
Total revenues	-	-	1	1	-	12,934	-	2,948,564
Expenditures:								
Current:								
General government						15,000		172,476
Public safety								112,550
Public works								46,547
Recreation								14,465
Social services								277,057
Education								2,099,223
Capital outlay	794,998			4				2,737,805
Total expenditures	794,998	-	-	4	-	15,000	-	5,460,123
Excess (Deficiency) of Revenues over Expenditures	(794,998)	-	1	(3)	-	(2,066)	-	(2,511,559)
Other Financing Sources (Uses):								
Transfers in	2,564,175		290,748	378,830	23,445		(1,252,303)	3,257,195
Transfers out	(1,489,470)						1,252,303	(239,470)
Total other financing sources (uses)	1,074,705	-	290,748	378,830	23,445	-	-	3,017,725
Net Change in Fund Balances	279,707		290,749	378,827	23,445	(2,066)		506,166
Fund Balances at Beginning of Year	620,072	549,784	(290,749)	(378,827)	(23,445)	139,480	-	4,004,576
Fund Balances at End of Year	\$ 899,779	\$ 549,784	\$ -	\$ -	\$ -	\$ 137,414	\$ -	\$ 4,510,742

**TOWN OF WATERFORD, CONNECTICUT
 AGENCY FUNDS
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 FOR THE YEAR ENDED JUNE 30, 2018**

	<u>Balance July 1, 2017</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance June 30, 2018</u>
School Activity Fund				
Assets:				
Cash and cash equivalents	\$ 161,253	\$ 398,401	\$ 351,859	\$ 207,795
Investments	<u>24,241</u>	<u>177</u>	<u>-</u>	<u>24,418</u>
Total Assets	<u>185,494</u>	<u>398,578</u>	<u>351,859</u>	<u>232,213</u>
Liabilities:				
Deposits held for others	<u>\$ 185,494</u>	<u>\$ 398,578</u>	<u>\$ 351,859</u>	<u>\$ 232,213</u>
Student Scholarship Fund				
Assets:				
Cash and cash equivalents	\$ 77,235	\$ 63,577	\$ 70,714	\$ 70,098
Investments	<u>251,445</u>	<u>902</u>	<u>50</u>	<u>252,297</u>
Total Assets	<u>328,680</u>	<u>64,479</u>	<u>70,764</u>	<u>322,395</u>
Liabilities:				
Deposits held for others	<u>\$ 328,680</u>	<u>\$ 64,479</u>	<u>\$ 70,764</u>	<u>\$ 322,395</u>
Performance Bonds				
Assets:				
Cash and cash equivalents	<u>\$ 428,019</u>	<u>\$ 88,856</u>	<u>\$ 85,048</u>	<u>\$ 431,827</u>
Liabilities:				
Deposits held for others	<u>\$ 428,019</u>	<u>\$ 88,856</u>	<u>\$ 85,048</u>	<u>\$ 431,827</u>
Total Agency Funds				
Assets:				
Cash and cash equivalents	\$ 666,507	\$ 550,834	\$ 507,621	\$ 709,720
Investments	<u>275,686</u>	<u>1,079</u>	<u>50</u>	<u>276,715</u>
Total Assets	<u>942,193</u>	<u>551,913</u>	<u>507,671</u>	<u>986,435</u>
Liabilities:				
Deposits held for others	<u>\$ 942,193</u>	<u>\$ 551,913</u>	<u>\$ 507,671</u>	<u>\$ 986,435</u>

Appendix B

TOWN OF WATERFORD, CONNECTICUT



ADOPTED BUDGET

Fiscal Year - July 1, 2018 – June 30, 2019

The following was adopted by the RTM on May 10, 2018

**TOWN OF WATERFORD
GENERAL FUND BUDGET
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EDUCATION	10160	46,47
CURRENT YEAR CAPITAL IMPROVEMENT	10138	48,49,50
TRANSFERS TO CAPITAL AND NON-RECURRING EXPENDITURE FUN	10140	51-54

**TOWN OF WATERFORD
GENERAL FUND - EXPENDITURE SUMMARY
2018-2019 FISCAL YEAR ADOPTED BUDGET**

General Government Operations	\$ 33,241,437
Board of Education - Operating Budget	\$ 48,306,332
Capital and Debt Service:	
Current Year Capital Improvements	\$ 2,539,846
Transfers to Capital and Non-Recurring Expenditure	\$ 1,473,447
Debt Service	\$ 7,585,439
Total Capital and Debt Service	\$ 11,598,732
TOTAL BUDGET	\$ 93,146,501

**TOWN OF WATERFORD
MILL RATE CALCULATION
FY2019 EXPENDITURES APPROVED BUDGET**

Grand List

Net Taxable Grand List after BAA - 10/01/2017	3,290,294,493
Average Rate of Collections	<u>99.1%</u>
Net Grand List - Adj. For Rate of Collections	<u>3,260,681,843</u>
Value of a Mill (adjusted for rate of collections)	<u>3,260,682</u>

Mill Rate Calculation

Expenditures as approved by the RTM	93,146,501
Revenue from sources other than Taxes	3,727,025
Application of Fund Balance	<u>0</u>
Amount to Be Raised by Taxes	<u>89,419,476</u>
 FY 2019 Mill Rate Requirement	 <u>27.42</u>
FY 2018 Mill Rate	<u>27.03</u>
Mill Rate Increase	<u>0.39</u>
Percent Increase	<u>1.44%</u>

**TOWN OF WATERFORD
GENERAL FUND
2018-2019 APPROVED BUDGET REVENUE**

REVENUE

DESCRIPTION	COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5	COLUMN 6
	2017 ACTUAL	2017/2018 R.T.M APPROP.	ACTUAL RECEIVED AS OF 4/30/18	BOF APPROVED 2018-2019	2018/2019 INCREASE/ (DECREASE)	2018/2019 PERCENTAGE INCREASE/ (DECREASE)
STATE OF CONNECTICUT - EDUCATION						
ED. COST SHARING GRANT	312,916	0	227,194	-	0	0.0%
TRANSPORTATION					0	0.0%
HEALTH & WELFARE	5,771	5,770	5,441	5,771	1	0.0%
TOTAL - STATE OF CT - EDUCATION GRANTS	318,687	5,770	232,635	5,771	1	0.0%
STATE OF CT - GENERAL GOVERNMENT						
PILOT-STATE-OWNED PROP.	122,408	182,357	112,039	112,039	(70,318)	-38.6%
PILOT-ELDERLY	155,763	155,000	0	0	(155,000)	-100.0%
PILOT-DISABLED	2,397	2,400	2,161	2,161	(239)	-10.0%
PILOT-PRIVATE TAX EXEMPT PROP	61,523	16,417	36,055	36,055	19,638	119.6%
TAX RELIEF-VETERANS	11,605	11,600	10,439	10,439	(1,161)	-10.0%
COURT FINES	10,447	14,000	3,945	12,314	(1,686)	-12.0%
EMERGENCY MANAGEMENT- CIVIL Defense	15,023	36,000	0	45,000	9,000	25.0%
TELECOMMUNICATIONS PROPERTY TAX	80,942	87,000	56,222	57,844	(29,156)	-33.5%
TOWN AID ROADS	320,698	320,698	159,873	319,746	(952)	-0.3%
SDE STATE GRANTS	14,000	14,000	14,000	14,000	0	0.0%
MASHANTUCKET PEQUOT	42,601	42,167	28,111	0	(42,167)	-100.0%
WILLETTS AVENUE STEAP GRANT	3,450	0	0	0	0	0.0%
GRANTS FOR MUNICIPAL PROJECTS	34,255	0	0	34,255	34,255	100.0%
MUNICIPAL STABILIZATION GRANT	0	0	1,131	0	0	0.0%
ENHANCED 911	22,916	22,916	22,650	22,916	0	-100.0%
LOCAL PROPERTY TAX RELIEF GRANT					0	0.0%
MUNICIPAL REVENUE SHARE GRANT	259,091	372,956	0	0	(372,956)	-100.0%
TOTAL - STATE OF CT - GENERAL GOV'T GRANTS	1,157,119	1,277,511	446,626	666,769	(610,742)	-47.8%
TOTAL STATE OF CONNECTICUT	1,475,806	1,283,281	679,261	672,540	(610,741)	-47.6%

**TOWN OF WATERFORD
GENERAL FUND
2018-2019 APPROVED BUDGET REVENUE**

REVENUE

DESCRIPTION	COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5	COLUMN 6
	2017 ACTUAL	2017/2018 R.T.M APPROP.	ACTUAL RECEIVED AS OF 4/30/18	BOF APPROVED 2018-2019	2018/2019 INCREASE/ (DECREASE)	2018/2019 PERCENTAGE INCREASE/ (DECREASE)
FEDERAL GOVERNMENT						
FEMA GRANT ALL DEPARTMENTS					0	0.0%
TOTAL FEDERAL GOVERNMENT	0	0	0	0	0	0.0%
TOTAL STATE AND FEDERAL	1,475,806	1,283,281	679,261	672,540	(610,741)	-47.6%
OTHER SOURCES - EDUCATION						
TUITION	27,508	0	11,713	0	0	0.0%
SAFE HOMES TUITION			0	0	0	0.0%
RENT AND MISCELLANEOUS	6,234	5,635	3,842	5,833	198	3.5%
TOTAL EDUCATION	33,742	5,635	15,555	5,833	198	3.5%
OTHER SOURCES - GENERAL GOVERNMENT						
INTEREST & LIEN FEES	480,861	300,000	374,348	325,000	25,000	8.3%
INTEREST - INVESTMENTS	191,887	120,000	452,825	300,000	180,000	150.0%
RECREATION & PARKS COMM.	201,084	192,000	173,749	203,000	11,000	5.7%
COMMUNITY USE OF SCHOOLS	15,778	8,000	11,682	0	(8,000)	-100.0%
BUILDING INSPECTOR	390,016	325,000	263,771	325,000	0	0.0%
LICENSES, FEES, PERMITS & FINES	25,604	25,000	18,342	21,797	(3,203)	-12.8%
LIBRARY	17,815	19,020	14,439	18,715	(305)	-1.6%
WATER MAIN ASSESSMENTS	4,409	0	44	0	0	0.0%
SALE OF EQUIPMENT	6,531	1,000	0	0	(1,000)	-100.0%
SCRRRA REBATE	10,657	0	0	0	0	0.0%
NL RADIO	102,547	110,573	106,138	111,890	1,317	1.2%
ALARM PENALTIES	300	1,000	400	1,000	0	0.0%
BULKY WASTE FEES	95,858	97,176	82,037	95,400	(1,776)	-1.8%
MISCELLANEOUS	56,931	35,000	58,748	50,000	15,000	42.9%
CONVEYANCE TAX	269,688	200,000	216,060	200,000	0	0.0%
REGIONAL COMMUNICATION CTR.	37,641	20,000	40,549	6,000	(14,000)	-70.0%
SEWER ASSESSMENTS	29,038	20,000	2,838	0	(20,000)	-100.0%
NEW LONDON CAPITAL COST SHARING	0	0	0	0	0	0.0%
P&Z, ZBA & CONSERVATION	72,239	40,000	27,322	42,500	2,500	6.3%
TOWN CLERK'S FEES	182,551	175,000	133,705	175,000	0	0.0%
UTILITY COMMISSION LIEN FEES	12,780	15,000	5,100	10,000	(5,000)	-33.3%

**TOWN OF WATERFORD
GENERAL FUND
2018-2019 APPROVED BUDGET REVENUE**

REVENUE

DESCRIPTION	COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5	COLUMN 6
	2017 ACTUAL	2017/2018 R.T.M APPROP.	ACTUAL RECEIVED AS OF 4/30/18	BOF APPROVED 2018-2019	2018/2019 INCREASE/ (DECREASE)	2018/2019 PERCENTAGE INCREASE/ (DECREASE)
COMMERCIAL TIPPING FEES	345,587	285,000	190,211	345,000	60,000	21.1%
RECYCLING	43,742	30,000	38,159	43,500	13,500	45.0%
UNLIQUIDATED PRIOR YEAR ENCUMBRANCES	6,970	100	909	100	0	0.0%
RENTALS	176,434	155,600	185,082	180,000	24,400	15.7%
AMBULANCE OPERATING SUBSIDY	198,790	202,115	168,429	170,000	(32,115)	-15.9%
YSB PROGRAM FEES	0	0	0	0	0	0.0%
SENIOR SERVICES	29,186	30,500	31,430	30,500	0	0.0%
TRANSFER IN OTHER FUNDS	8,697	0	0	0	0	0.0%
VERSA KART/BLUE BOX SALES	4,550	4,000	3,485	4,500	500	12.5%
EAST LYME ANIMAL CONTROL PMT					0	0.0%
EUGENE O'NEILL GATE RECEIPTS	41,407	0	19,984	19,984	19,984	100.0%
BOE HUMAN RESOURCES OFFSET	14,350	14,347	14,765	14,766	419	2.9%
CIRMA MEMBERS EQUITY DISTRIBUTION	0	0	84,052	0	0	0.0%
NEW LONDON RADIO COMM. NETWORK USE FEE	0	0	0	0	0	0.0%
YSB BOE CLERICAL SUBSIDY	5,000	5,000	5,000	5,000	0	0.0%
TOTAL GENERAL GOVERNMENT	3,078,928	2,430,431	2,723,603	2,698,652	268,221	11.0%
TOTAL OTHER SOURCES	3,112,670	2,436,066	2,739,158	2,704,485	268,419	11.0%
TOTAL - REVENUE EXCLUSIVE OF TAXES	4,588,476	3,719,347	3,418,419	3,377,025	(342,322)	-9.2%
PROPERTY TAXES						
CURRENT YEAR TAXES	85,129,406	86,784,326	86,848,824	89,419,476	2,635,150	3.0%
PRIOR YEAR TAXES	558,030	300,000	403,390	350,000	50,000	16.7%
TOTAL PROPERTY TAXES	85,687,436	87,084,326	87,252,214	89,769,476	2,685,150	3.1%
FUND BALANCE APPLIED						
GRAND TOTAL REVENUES	90,275,912	90,803,673	90,670,633	93,146,501	2,342,828	2.6%

**TOWN OF WATERFORD
GENERAL FUND EXPENDITURES
2018-2019 APPROVED BUDGET**

DEPT/AGENCY:

DEPARTMENTAL SUMMARY

LINE ITEM	DESCRIPTION	COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5	COLUMN 6	COLUMN 7	COLUMN 8	COLUMN 9		
		2016/2017 ACTUAL EXPENDED	2017/2018 RTM APPROP.	2017/2018 ADDITIONAL/ TRANSFERS	ACTUAL EXPEND/ ENCUMB AS OF 4/30/18	2018/2019 DEPT/ AGENCY REQUEST	2018/2019 APPROVED BD/COMM.	2018/2019 RECOMMENDED BD OF SELECTMEN	2018/2019 RECOMMENDED BD OF FINANCE	2018/2019 RTM APPROVED	AMOUNT INC/(DEC)	PERCENT INC/(DEC)
GENERAL GOVERNMENT:												
10101	BOARD OF SELECTMEN	246,025	224,354	0	204,491	231,129	231,129	231,129	231,129	231,129	6,775	3.0%
10102	REGISTRARS OF VOTERS	74,030	69,058	0	58,866	71,680	71,680	71,680	71,680	71,680	2,622	3.8%
10103	BOARD OF FINANCE	52,439	56,945	0	51,437	60,095	57,095	57,095	57,095	57,095	150	0.3%
10104	ASSESSOR	415,829	308,067	0	238,229	299,796	299,796	299,796	299,796	299,796	(8,271)	-2.7%
10105	BD. OF ASSESSMENT APPEALS	1,153	3,790	0	1,350	2,164	2,164	2,164	2,164	2,164	(1,626)	-42.9%
10106	TAX COLLECTOR	191,167	204,236	0	171,912	208,030	208,030	207,850	207,850	207,850	3,614	1.8%
10107	FINANCE DEPARTMENT	951,633	686,604	0	511,432	729,931	729,931	729,931	720,951	720,951	34,347	5.0%
10108	LEGAL DEPARTMENT	282,648	289,000	0	239,645	298,000	298,000	298,000	298,000	298,000	9,000	3.1%
10109	TOWN CLERK	249,873	257,664	0	215,802	260,290	260,290	260,290	260,290	260,290	2,626	1.0%
10110	PLANNING & ZONING	591,908	587,813	0	466,637	625,283	625,283	624,419	624,338	624,338	36,525	6.2%
10111	BUILDING MAINTENANCE	148,754	216,184	0	178,833	201,035	201,035	201,035	201,035	201,035	(15,149)	-7.0%
10112	INSURANCE	4,346,713	4,389,260	0	4,410,011	4,647,602	4,647,602	4,647,602	4,647,602	4,647,602	258,342	5.9%
10113	ECONOMIC DEVELOPMENT COMM	8,255	11,634	0	7,200	11,682	11,682	11,682	9,382	9,382	(2,252)	-19.4%
10114	CONSERVATION COMMISSION	11,782	18,250	0	13,231	18,250	18,250	18,250	18,250	18,250	0	0.0%
10115	ZONING BOARD OF APPEALS	2,151	3,351	0	3,285	4,316	4,316	4,316	4,316	4,316	965	28.8%
10116	RETIREMENT COMMISSION	4,809,544	4,908,215	0	4,428,789	5,242,550	5,242,550	5,242,550	5,242,550	5,242,550	334,335	6.8%
10117	REPRESENTATIVE TOWN MTG.	18,025	19,606	0	15,567	19,506	19,506	19,506	19,506	19,506	(100)	-0.5%
10118	BUILDING DEPARTMENT	297,953	293,262	0	302,378	311,573	311,573	305,307	290,331	290,331	(2,931)	-1.0%
10120	SOC. SVC. GRANTS/MISC.	95,308	82,804	0	77,808	82,052	82,052	82,052	82,052	82,052	(752)	-0.9%
10121	CONTINGENCY	0	245,000	0	0	265,000	265,000	265,000	265,000	265,000	20,000	8.2%
10141	FLOOD & EROSION CONTROL BD	5,327	927	0	304	2,138	2,138	2,138	2,138	2,138	1,211	130.6%
10143	ETHICS COMMISSION	176	723	0	275	723	723	723	723	723	0	0.0%
10145	HUMAN RESOURCES DEPT.	211,722	210,449	0	173,458	208,063	208,063	208,063	208,063	208,063	(2,386)	-1.1%
10122	EMERGENCY MANAGEMENT	1,304,767	1,312,507	0	1,052,953	1,355,117	1,355,117	1,355,117	1,347,392	1,347,392	34,885	2.7%
10123	FIRE SERVICES	3,000,250	3,004,352	0	2,443,245	2,993,990	2,993,990	2,993,990	2,993,990	2,991,815	(12,537)	-0.4%
10129	POLICE DEPARTMENT	5,652,850	6,002,730	0	4,661,820	6,372,931	6,372,931	6,372,931	6,372,931	6,335,254	332,524	5.5%
10147	INFORMATION TECHNOLOGY	0	263,414	0	268,145	288,282	288,282	288,282	288,282	287,710	24,296	9.2%
10130	PUBLIC WORKS DEPARTMENT	4,521,775	4,759,835	0	3,714,484	4,804,874	4,804,874	4,804,874	4,804,874	4,804,874	45,039	0.9%
10119	YOUTH SERVICES	229,936	229,110	0	191,330	237,775	237,775	237,775	237,775	237,775	8,665	3.8%
10132	CONSERVATION OF HEALTH	141,623	142,101	0	142,101	140,774	140,774	140,774	140,774	140,774	(1,327)	-0.9%
10133	PUBLIC HEALTH NURSING SERV.	33,097	32,371	0	22,799	27,640	27,640	27,640	27,640	27,640	(4,731)	-14.6%
10135	SENIOR CITIZENS COMMISSION	569,880	523,079	0	423,267	531,148	531,148	531,148	530,372	530,372	7,293	1.4%
10136	WATERFORD PUBLIC LIBRARY	1,037,414	1,024,438	0	823,916	1,057,141	1,057,141	1,057,141	1,053,786	1,053,786	29,348	2.9%
10137	RECREATION & PARKS COMM.	1,363,476	1,427,898	0	1,108,087	1,461,426	1,461,426	1,461,426	1,461,426	1,461,426	33,528	2.3%
10146	COMMUNITY USE OF SCHOOLS	356,705	344,504	0	344,504	258,378	258,378	258,378	258,378	258,378	(86,126)	-25.0%
TOTAL GENERAL GOV'T OPERATIONS		31,224,188	32,153,535	0	26,967,591	33,330,364	33,327,364	33,320,054	33,281,861	33,241,437	1,087,902	3.4%
BOARD OF EDUCATION:												
10160	OPERATING BUDGET	45,834,596	47,287,524	0	36,648,223	48,306,332	48,306,332	48,306,332	48,306,332	48,306,332	1,018,808	2.2%
TOTAL BOE OPERATIONS		45,834,596	47,287,524	0	36,648,223	48,306,332	48,306,332	48,306,332	48,306,332	48,306,332	1,018,808	2.2%

**TOWN OF WATERFORD
GENERAL FUND EXPENDITURES
2018-2019 APPROVED BUDGET**

DEPT/AGENCY:

DEPARTMENTAL SUMMARY

LINE ITEM	DESCRIPTION	COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5	COLUMN 6	COLUMN 7	COLUMN 8	COLUMN 9		
		2016/2017 ACTUAL EXPENDED	2017/2018 RTM APPROP.	2017/2018 ADDITIONAL/ TRANSFERS	ACTUAL EXPEND/ ENCUMB AS OF 4/30/18	2018/2019 DEPT/ AGENCY REQUEST	2018/2019 APPROVED BD/COMM.	2018/2019 RECOMMENDED BD OF SELECTMEN	2018/2019 RECOMMENDED BD OF FINANCE	2018/2019 RTM APPROVED	AMOUNT INC/(DEC)	PERCENT INC/(DEC)
	CAPITAL AND DEBT SERVICE:											
10138	CURRENT YEAR CAPITAL IMPR.	2,152,164	2,564,173	693,075	3,257,195	2,539,846	2,539,846	2,539,846	2,539,846	2,539,846	(24,327)	-0.9%
10140	TRANS TO CAP & NON-REC.	1,862,710	1,337,678	0	1,337,678	1,473,447	1,473,447	1,473,447	1,473,447	1,473,447	135,769	10.1%
10139	DEBT SERVICE	7,383,808	7,448,583	0	7,428,542	7,585,439	7,585,439	7,585,439	7,585,439	7,585,439	136,856	1.8%
	TOTAL CAPITAL & DEBT SERVICE	11,398,682	11,350,434	693,075	12,023,415	11,598,732	11,598,732	11,598,732	11,598,732	11,598,732	248,298	2.2%
	TOTAL GENERAL FUND	88,457,466	90,791,493	693,075	75,639,229	93,235,428	93,232,428	93,225,118	93,186,925	93,146,501	2,355,008	2.6%

**TOWN OF WATERFORD
GENERAL FUND
2018-2019 APPROVED BUDGET**

DEPT/AGENCY:

10101

BOARD OF SELECTMEN

LINE ITEM	DESCRIPTION	COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5	COLUMN 6	COLUMN 7	COLUMN 8	COLUMN 9
		2016/2017 ACTUAL EXPENDED	2017/2018 RTM APPROP.	2017/2018 ADDITIONAL/ TRANSFERS	ACTUAL EXPEND/ ENCUMB AS OF 1/1/18	2018/2019 DEPT/ AGENCY REQUEST	2018/2019 APPROVED BD/COMM.	2018/2019 RECOMMENDED BD OF SELECTMEN	2018/2019 RECOMMENDED BD OF FINANCE	2018/2019 RTM APPROVED
PERSONNEL COSTS										
51010	FIRST SELECTMAN	99,786	101,093		48,602	103,116	103,116	103,116	103,116	103,116
51020	OTHER SELECTMEN	3,388	3,446		1,723	3,516	3,516	3,516	3,516	3,516
51110	ADMINISTRATION	64,296	62,796		31,486	67,129	67,129	67,129	67,129	67,129
51210	CLERICAL/TECHNICAL	0	150		0	150	150	150	150	150
51810	OVERTIME	0	0		0	0	0	0	0	0
51920	F.I.C.A	12,245	12,814		5,950	13,306	13,306	13,306	13,306	13,306
SUBTOTAL		179,715	180,299	0	87,761	187,217	187,217	187,217	187,217	187,217
SERVICES										
52010	ADVERTISING	115	200		0	200	200	200	200	200
52020	POSTAGE	95	150		54	125	125	125	125	125
52030	PROFESSIONAL FEES	63,471	40,500		23,046	40,500	40,500	40,500	40,500	40,500
52040	SERVICE CONT & REPAIRS	1,504	1,600		607	1,582	1,582	1,582	1,582	1,582
52050	DUES, CONF., & EDUCATION	75	200		0	150	150	150	150	150
52070	REIMBURSABLE EXPENSE	390	480		150	480	480	480	480	480
SUBTOTAL		65,650	43,130	0	23,857	43,037	43,037	43,037	43,037	43,037
MATERIALS & SUPPLIES										
53020	OTHER SUPPLIES	95	200		54	150	150	150	150	150
53090	FUELS & LUBRICANTS	565	725		376	725	725	725	725	725
SUBTOTAL		660	925	0	430	875	875	875	875	875
DEPARTMENT TOTAL		246,025	224,354	0	112,048	231,129	231,129	231,129	231,129	231,129

**TOWN OF WATERFORD
GENERAL FUND
2018-2019 APPROVED BUDGET**

DEPT/AGENCY:

10102

REGISTRARS OF VOTERS

LINE ITEM	DESCRIPTION	COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5	COLUMN 6	COLUMN 7	COLUMN 8	COLUMN 9
		2016/2017 ACTUAL EXPENDED	2017/2018 RTM APPROP.	2017/2018 ADDITIONAL/ TRANSFERS	ACTUAL EXPEND/ ENCUMB AS OF 1/1/18	2018/2019 DEPT/ AGENCY REQUEST	2018/2019 APPROVED BD/COMM.	2018/2019 RECOMMENDED BD OF SELECTMEN	2018/2019 RECOMMENDED BD OF FINANCE	2018/2019 RTM APPROVED
PERSONNEL COSTS										
51010	ELECTED OFFICIALS	43,680	44,422		22,211	45,311	45,311	45,311	45,311	45,311
51310	VOTER REGISTRATION	4,506	3,500		1,846	3,500	3,500	3,500	3,500	3,500
51320	ELECTION ACTIVITIES	8,720	6,745		6,263	7,950	7,950	7,950	7,950	7,950
51920	F.I.C.A	4,340	4,141		2,320	4,342	4,342	4,342	4,342	4,342
SUBTOTAL		61,246	58,808	0	32,640	61,103	61,103	61,103	61,103	61,103
SERVICES										
52010	ADVERTISING	0	1		0	1	1	1	1	1
52020	POSTAGE	2,806	1,200		366	1,400	1,400	1,400	1,400	1,400
52040	SERVICE CONT. & REPAIRS	2,000	2,270		2,000	2,000	2,000	2,000	2,000	2,000
52050	DUES, CONF., & EDUCATION	2,595	1,370		350	1,410	1,410	1,410	1,410	1,410
52070	REIMBURSABLE EXPENSE	473	567		294	576	576	576	576	576
52080	TELEPHONE	-89	350		53	425	425	425	425	425
SUBTOTAL		7,785	5,758	0	3,063	5,812	5,812	5,812	5,812	5,812
MATERIALS & SUPPLIES										
53020	OTHER SUPPLIES	4,999	4,491		4,573	4,764	4,764	4,764	4,764	4,764
SUBTOTAL		4,999	4,491	0	4,573	4,764	4,764	4,764	4,764	4,764
EQUIPMENT										
54180	VOTING MACHINE	0	1		0	1	1	1	1	1
SUBTOTAL		0	1	0	0	1	1	1	1	1
DEPARTMENT TOTAL		74,030	69,058	0	40,276	71,680	71,680	71,680	71,680	71,680

**TOWN OF WATERFORD
GENERAL FUND
2018-2019 APPROVED BUDGET**

DEPT/AGENCY: 10103 BOARD OF FINANCE

LINE ITEM	DESCRIPTION	COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5	COLUMN 6	COLUMN 7	COLUMN 8	COLUMN 9
		2016/2017 ACTUAL EXPENDED	2017/2018 RTM APPROP.	2017/2018 ADDITIONAL/ TRANSFERS	ACTUAL EXPEND/ ENCUMB AS OF 1/1/18	2018/2019 DEPT/ AGENCY REQUEST	2018/2019 APPROVED BD/COMM.	2018/2019 RECOMMENDED BD OF SELECTMEN	2018/2019 RECOMMENDED BD OF FINANCE	2018/2019 RTM APPROVED
	PERSONNEL COSTS									
51210	CLERICAL/TECHNICAL	3,110	4,356		787	4,356	4,356	4,356	4,356	4,356
51920	F.I.C.A	238	334		60	334	334	334	334	334
	SUBTOTAL	3,348	4,690	0	847	4,690	4,690	4,690	4,690	4,690
	SERVICES									
52010	ADVERTISING	2,061	2,200		0	2,350	2,350	2,350	2,350	2,350
52030	PROFESSIONAL FEES	47,000	50,000		48,500	53,000	50,000	50,000	50,000	50,000
52070	REIMBURSABLE EXPENSE	0	25		0	25	25	25	25	25
	SUBTOTAL	49,061	52,225	0	48,500	55,375	52,375	52,375	52,375	52,375
	MATERIALS & SUPPLIES									
53010	OFFICE SUPPLIES	30	30		17	30	30	30	30	30
	SUBTOTAL	30	30	0	17	30	30	30	30	30
	DEPARTMENT TOTAL	52,439	56,945	0	49,364	60,095	57,095	57,095	57,095	57,095

**TOWN OF WATERFORD
GENERAL FUND
2018-2019 APPROVED BUDGET**

DEPT/AGENCY: 10104 ASSESSOR

LINE ITEM	DESCRIPTION	COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5	COLUMN 6	COLUMN 7	COLUMN 8	COLUMN 9
		2016/2017 ACTUAL EXPENDED	2017/2018 RTM APPROP.	2017/2018 ADDITIONAL/ TRANSFERS	ACTUAL EXPEND/ ENCUMB AS OF 1/1/18	2018/2019 DEPT/ AGENCY REQUEST	2018/2019 APPROVED BD/COMM.	2018/2019 RECOMMENDED BD OF SELECTMEN	2018/2019 RECOMMENDED BD OF FINANCE	2018/2019 RTM APPROVED
PERSONNEL COSTS										
51110	ADMINISTRATION	276,157	178,218		89,059	191,989	191,989	191,989	191,989	191,989
51210	CLERICAL/TECHNICAL	83,043	76,428		25,453	56,123	56,123	56,123	56,123	56,123
51810	OVERTIME	0	0		307	0	0	0	0	0
51910	FRINGE BENEFITS	3,508	5,223		0	3,248	3,248	3,248	3,248	3,248
51920	F.I.C.A	26,171	19,052		8,740	19,230	19,230	19,230	19,230	19,230
SUBTOTAL		388,879	278,921	0	123,559	270,590	270,590	270,590	270,590	270,590
SERVICES										
52010	ADVERTISING	550	650		574	650	650	650	650	650
52020	POSTAGE	2,087	2,340		122	736	736	736	736	736
52030	PROFESSIONAL FEES	8,316	8,620		2,905	8,590	8,590	8,590	8,590	8,590
52040	SERVICE CONT & REPAIRS	13,278	14,326		18,563	16,066	16,066	16,066	16,066	16,066
52050	DUES, CONF., & EDUCATION	1,840	2,000		620	2,615	2,615	2,615	2,615	2,615
52070	REIMBURSABLE EXPENSE	168	162		0	0	0	0	0	0
SUBTOTAL		26,239	28,098	0	22,784	28,657	28,657	28,657	28,657	28,657
MATERIALS & SUPPLIES										
53020	OTHER SUPPLIES	46	186		333	150	150	150	150	150
53200	PRICING BOOKS	665	862		140	399	399	399	399	399
SUBTOTAL		711	1,048	0	473	549	549	549	549	549
DEPARTMENT TOTAL		415,829	308,067	0	146,816	299,796	299,796	299,796	299,796	299,796

**TOWN OF WATERFORD
GENERAL FUND
2018-2019 APPROVED BUDGET**

DEPT/AGENCY: 10105 BD. OF ASSESSMENT APPEALS

LINE ITEM	DESCRIPTION	COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5	COLUMN 6	COLUMN 7	COLUMN 8	COLUMN 9
		2016/2017 ACTUAL EXPENDED	2017/2018 RTM APPROP.	2017/2018 ADDITIONAL/ TRANSFERS	ACTUAL EXPEND/ ENCUMB AS OF 1/1/18	2018/2019 DEPT/ AGENCY REQUEST	2018/2019 APPROVED BD/COMM.	2018/2019 RECOMMENDED BD OF SELECTMEN	2018/2019 RECOMMENDED BD OF FINANCE	2018/2019 RTM APPROVED
PERSONNEL COSTS										
51010	ELECTED OFFICIALS	300	500		(300)	300	300	300	300	300
51210	CLERICAL/TECHNICAL	468	1,994		0	781	781	781	781	781
51920	F.I.C.A	59	153		(23)	83	83	83	83	83
SUBTOTAL		827	2,647	0	(323)	1,164	1,164	1,164	1,164	1,164
SERVICES										
52010	ADVERTISING	242	500		0	500	500	500	500	500
52020	POSTAGE	28	235		11	150	150	150	150	150
52050	DUES, CONF., & EDUCATION	0	300		0	300	300	300	300	300
52070	REIMBURSABLE EXPENSE	56	108		0	50	50	50	50	50
SUBTOTAL		326	1,143	0	11	1,000	1,000	1,000	1,000	1,000
DEPARTMENT TOTAL		1,153	3,790	0	(312)	2,164	2,164	2,164	2,164	2,164

**TOWN OF WATERFORD
GENERAL FUND
2018-2019 APPROVED BUDGET**

DEPT/AGENCY: 10106 TAX COLLECTOR

LINE ITEM	DESCRIPTION	COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5	COLUMN 6	COLUMN 7	COLUMN 8	COLUMN 9
		2016/2017 ACTUAL EXPENDED	2017/2018 RTM APPROP.	2017/2018 ADDITIONAL/ TRANSFERS	ACTUAL EXPEND/ ENCUMB AS OF 1/1/18	2018/2019 DEPT/ AGENCY REQUEST	2018/2019 APPROVED BD/COMM.	2018/2019 RECOMMENDED BD OF SELECTMEN	2018/2019 RECOMMENDED BD OF FINANCE	2018/2019 RTM APPROVED
PERSONNEL COSTS										
51010	ELECTED OFFICIALS	79,072	80,109		38,514	81,711	81,711	81,711	81,711	81,711
51210	CLERICAL/TECHNICAL	65,677	73,107		36,148	73,373	73,373	73,373	73,373	73,373
51810	OVERTIME	209	399		0	280	280	280	280	280
51920	F.I.C.A	10,637	11,752		5,456	11,885	11,885	11,885	11,885	11,885
	SUBTOTAL	155,595	165,367	0	80,118	167,249	167,249	167,249	167,249	167,249
SERVICES										
52010	ADVERTISING	1,101	1,101		367	1,101	1,101	1,101	1,101	1,101
52020	POSTAGE	4,615	5,500		2,831	5,500	5,500	5,500	5,500	5,500
52030	PROFESSIONAL FEES	27,572	30,058		30,990	30,290	30,290	30,290	30,290	30,290
52040	SERVICE CONT. & REPAIR	1,347	1,385		1,535	1,545	1,545	1,365	1,365	1,365
52050	DUES, CONF. & EDUCATION	713	775		0	415	415	415	415	415
	SUBTOTAL	35,348	38,819	0	35,723	38,851	38,851	38,671	38,671	38,671
MATERIALS & SUPPLIES										
53010	OFFICE SUPPLIES	24	50		0	30	30	30	30	30
	SUBTOTAL	24	50	0	0	30	30	30	30	30
OFFICE EQUIPMENT										
54060	OFFICE EQUIPMENT	200	0		0	1,900	1,900	1,900	1,900	1,900
	SUBTOTAL	200	0	0	0	1,900	1,900	1,900	1,900	1,900
	DEPARTMENT TOTAL	191,167	204,236	0	115,841	208,030	208,030	207,850	207,850	207,850

**TOWN OF WATERFORD
GENERAL FUND
2018-2019 APPROVED BUDGET**

DEPT/AGENCY:

10107

FINANCE DEPARTMENT

LINE ITEM	DESCRIPTION	COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5	COLUMN 6	COLUMN 7	COLUMN 8	COLUMN 9
		2016/2017 ACTUAL EXPENDED	2017/2018 RTM APPROP.	2017/2018 ADDITIONAL/ TRANSFERS	ACTUAL EXPEND/ ENCUMB AS OF 1/1/18	2018/2019 DEPT/ AGENCY REQUEST	2018/2019 APPROVED BD/COMM.	2018/2019 RECOMMENDED BD OF SELECTMEN	2018/2019 RECOMMENDED BD OF FINANCE	2018/2019 RTM APPROVED
	PERSONNEL COSTS									
51010	ELECTED OFFICIALS	26,439	26,888		13,444	27,426	27,426	27,426	27,426	27,426
51110	ADMINISTRATION	302,972	265,435		99,273	281,205	281,205	281,205	281,205	281,205
51210	CLERICAL/TECHNICAL	189,562	187,329		91,003	188,815	188,815	188,815	188,815	188,815
51810	OVERTIME	1,411	2,605		787	2,605	2,605	2,605	2,605	2,605
51910	FRINGE BENEFITS	3,562	350		350	5,032	5,032	5,032	5,032	5,032
51920	F.I.C.A	38,468	36,919		12,218	38,281	38,281	38,281	38,281	38,281
	SUBTOTAL	562,414	519,526	0	217,075	543,364	543,364	543,364	543,364	543,364
	SERVICES									
52010	ADVERTISING	0	500		0	1,000	1,000	1,000	500	500
52020	POSTAGE	6,336	4,577		1,507	4,700	4,700	4,700	4,700	4,700
52030	PROFESSIONAL FEES	51,915	54,086		20,276	67,779	67,779	67,779	67,779	67,779
52040	SERVICE CONT. & REPAIR	75,513	49,028		36,209	51,597	51,597	51,597	51,597	51,597
52043	IT-SERVICE CONTRACT & REPAIRS	164,872	0		0	0	0	0	0	0
52050	DUES, CONF. & EDUCATION	5,234	6,631		2,069	7,450	7,450	7,450	4,470	4,470
52070	REIMBURSABLE EXPENSE	76	100		49	100	100	100	100	100
52080	TELEPHONE	17,418	17,156		7,352	17,941	17,941	17,941	17,941	17,941
	SUBTOTAL	321,364	132,078	0	67,462	150,567	150,567	150,567	147,087	147,087
	MATERIALS & SUPPLIES									
53010	OFFICE SUPPLIES	32,276	35,000		15,330	35,000	35,000	35,000	30,000	30,000
	SUBTOTAL	32,276	35,000	0	15,330	35,000	35,000	35,000	30,000	30,000
	OFFICE EQUIPMENT									
54010	OFFICE FURNITURE	0	0		0	1,000	1,000	1,000	500	500
54060	OFFICE EQUIPMENT	0	0		0	0	0	0	0	0
54130	COMPUTER SYSTEM	35,579	0		0	0	0	0	0	0
	SUBTOTAL	35,579	0	0	0	1,000	1,000	1,000	500	500
	DEPARTMENT TOTAL	951,633	686,604	0	299,867	729,931	729,931	729,931	720,951	720,951

**TOWN OF WATERFORD
GENERAL FUND
2018-2019 APPROVED BUDGET**

DEPT/AGENCY: 10108 LEGAL DEPARTMENT

LINE ITEM	DESCRIPTION	COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5	COLUMN 6	COLUMN 7	COLUMN 8	COLUMN 9
		2016/2017 ACTUAL EXPENDED	2017/2018 RTM APPROP.	2017/2018 ADDITIONAL/ TRANSFERS	ACTUAL EXPEND/ ENCUMB AS OF 1/1/18	2018/2019 DEPT/ AGENCY REQUEST	2018/2019 APPROVED BD/COMM.	2018/2019 RECOMMENDED BD OF SELECTMEN	2018/2019 RECOMMENDED BD OF FINANCE	2018/2019 RTM APPROVED
SERVICES										
52030	PROFESSIONAL SERVICES	249,740	255,000		100,180	264,000	264,000	264,000	264,000	264,000
52540	PROBATE COURT	32,908	33,000		28,023	33,000	33,000	33,000	33,000	33,000
52560	MISC. CLAIMS	0	1,000		0	1,000	1,000	1,000	1,000	1,000
SUBTOTAL		282,648	289,000	0	128,203	298,000	298,000	298,000	298,000	298,000
DEPARTMENT TOTAL		282,648	289,000	0	128,203	298,000	298,000	298,000	298,000	298,000

**TOWN OF WATERFORD
GENERAL FUND
2018-2019 APPROVED BUDGET**

DEPT/AGENCY: 10109 TOWN CLERK

LINE ITEM	DESCRIPTION	COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5	COLUMN 6	COLUMN 7	COLUMN 8	COLUMN 9
		2016/2017 ACTUAL EXPENDED	2017/2018 RTM APPROP.	2017/2018 ADDITIONAL/ TRANSFERS	ACTUAL EXPEND/ ENCUMB AS OF 1/1/18	2018/2019 DEPT/ AGENCY REQUEST	2018/2019 APPROVED BD/COMM.	2018/2019 RECOMMENDED BD OF SELECTMEN	2018/2019 RECOMMENDED BD OF FINANCE	2018/2019 RTM APPROVED
PERSONNEL COSTS										
51010	ELECTED OFFICIALS	84,308	85,413		41,064	87,122	87,122	87,122	87,122	87,122
51110	ADMINISTRATION	68,161	66,573		33,912	71,519	71,519	71,519	71,519	71,519
51210	CLERICAL/TECHNICAL	51,716	48,877		23,278	48,627	48,627	48,627	48,627	48,627
51810	OVERTIME	0	100		0	100	100	100	100	100
51920	F.I.C.A	15,043	15,374		7,125	15,864	15,864	15,864	15,864	15,864
SUBTOTAL		219,228	216,337	0	105,379	223,232	223,232	223,232	223,232	223,232
SERVICES										
52010	ADVERTISING	363	1,300		293	1,200	1,200	1,200	1,200	1,200
52020	POSTAGE	2,892	2,400		1,109	2,900	2,900	2,900	2,900	2,900
52030	PROFESSIONAL FEES	0	1		0	1	1	1	1	1
52040	SERVICE CONT. & REPAIR	0	1		0	1	1	1	1	1
52050	DUES, CONF. & EDUCATION	0	850		550	850	850	850	850	850
52060	PRINTING	0	1		0	1	1	1	1	1
52070	REIMBURSABLE EXPENSE	0	1		0	1	1	1	1	1
52180	VITAL STATISTICS	0	250		0	250	250	250	250	250
52510	RENTAL OF EQUIPMENT	26,293	29,000		29,000	29,000	29,000	29,000	29,000	29,000
SUBTOTAL		29,548	33,804	0	30,952	34,204	34,204	34,204	34,204	34,204
MATERIALS & SUPPLIES										
53010	OFFICE SUPPLIES	0	1		0	1	1	1	1	1
53020	OTHER SUPPLIES	0	1		0	1	1	1	1	1
53270	ORDINANCES	0	2,200		700	1,850	1,850	1,850	1,850	1,850
53280	ELECTION MATERIALS	1,097	700		462	1,000	1,000	1,000	1,000	1,000
53290	MICROFILM SUPPLIES	0	1		0	1	1	1	1	1
SUBTOTAL		1,097	2,903	0	1,162	2,853	2,853	2,853	2,853	2,853
OFFICE EQUIPMENT										
54060	OFFICE EQUIPMENT	0	4,620		3,956	1	1	1	1	1
SUBTOTAL		0	4,620	0	3,956	1	1	1	1	1
DEPARTMENT TOTAL		249,873	257,664	0	141,449	260,290	260,290	260,290	260,290	260,290

**TOWN OF WATERFORD
GENERAL FUND
2018-2019 APPROVED BUDGET**

DEPT/AGENCY: 10110 PLANNING & ZONING COMMISSION

LINE ITEM	DESCRIPTION	COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5	COLUMN 6	COLUMN 7	COLUMN 8	COLUMN 9
		2016/2017 ACTUAL EXPENDED	2017/2018 RTM APPROP.	2017/2018 ADDITIONAL/ TRANSFERS	ACTUAL EXPEND/ ENCUMB AS OF 1/1/18	2018/2019 DEPT/ AGENCY REQUEST	2018/2019 APPROVED BD/COMM.	2018/2019 RECOMMENDED BD OF SELECTMEN	2018/2019 RECOMMENDED BD OF FINANCE	2018/2019 RTM APPROVED
PERSONNEL COSTS										
51110	ADMINISTRATION	97,273	95,000		47,635	101,558	101,558	101,558	101,558	101,558
51120	INSPECTION	252,459	246,468		125,572	263,484	263,484	263,484	263,484	263,484
51210	CLERICAL/TECHNICAL	144,906	145,170		69,266	146,817	146,817	146,817	146,817	146,817
51810	OVERTIME	1,908	4,812		981	4,812	4,812	4,812	4,812	4,812
51910	FRINGE BENEFITS	5,692	10,270		1,397	10,958	10,958	10,958	10,883	10,883
51920	F.I.C.A	36,940	37,602		18,007	41,236	41,236	40,372	40,366	40,366
SUBTOTAL		539,178	539,322	0	262,858	568,865	568,865	568,001	567,920	567,920
SERVICES										
52010	ADVERTISING	2,822	4,900		1,557	4,000	4,000	4,000	4,000	4,000
52020	POSTAGE	711	600		144	500	500	500	500	500
52030	PROFESSIONAL FEES	23,670	16,000		300	25,000	25,000	25,000	25,000	25,000
52040	SERVICE CONT. & REPAIR	19,260	18,245		11,933	17,758	17,758	17,758	17,758	17,758
52050	DUES, CONF. & EDUCATION	4,622	4,371		1,612	4,020	4,020	4,020	4,020	4,020
52060	PRINTING	303	550		39	600	600	600	600	600
52070	REIMBURSABLE EXPENSE	0	200		0	200	200	200	200	200
SUBTOTAL		51,388	44,866	0	15,585	52,078	52,078	52,078	52,078	52,078
MATERIALS & SUPPLIES										
53010	OFFICE SUPPLIES	345	2,300		429	3,100	3,100	3,100	3,100	3,100
53090	FUELS & LUBRICANTS	607	925		279	820	820	820	820	820
SUBTOTAL		952	3,225	0	708	3,920	3,920	3,920	3,920	3,920
OFFICE EQUIPMENT										
54060	OFFICE FURNITURE & EQUIP.	390	400		23	420	420	420	420	420
SUBTOTAL		390	400	0	23	420	420	420	420	420
DEPARTMENT TOTAL		591,908	587,813	0	279,174	625,283	625,283	624,419	624,338	624,338

**TOWN OF WATERFORD
GENERAL FUND
2018-2019 APPROVED BUDGET**

DEPT/AGENCY: 10111 BUILDING MAINTENANCE

LINE ITEM	DESCRIPTION	COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5	COLUMN 6	COLUMN 7	COLUMN 8	COLUMN 9
		2016/2017 ACTUAL EXPENDED	2017/2018 RTM APPROP.	2017/2018 ADDITIONAL/ TRANSFERS	ACTUAL EXPEND/ ENCUMB AS OF 1/1/18	2018/2019 DEPT/ AGENCY REQUEST	2018/2019 APPROVED BD/COMM.	2018/2019 RECOMMENDED BD OF SELECTMEN	2018/2019 RECOMMENDED BD OF FINANCE	2018/2019 RTM APPROVED
	PERSONNEL COSTS									
51140	FACILITIES COORDINATOR	12,979	25,656		5,116	27,629	27,629	27,629	27,629	27,629
51910	FRINGE BENEFITS	0	75		0	75	75	75	75	75
51920	F.I.C.A	993	1,963		391	2,120	2,120	2,120	2,120	2,120
	SUBTOTAL	13,972	27,694	0	5,507	29,824	29,824	29,824	29,824	29,824
	SERVICES									
52010	ADVERTISING*	0	1,020		0	1,020	1,020	1,020	1,020	1,020
52040	SERVICE CONT. & REPAIRS	32,712	63,949		56,185	61,262	61,262	61,262	61,262	61,262
52090	FUEL OIL	5,362	8,748		8,652	7,071	7,071	7,071	7,071	7,071
52100	ELECTRICITY	60,929	61,820		26,904	60,208	60,208	60,208	60,208	60,208
52110	WATER	2,517	1,536		1,058	1,637	1,637	1,637	1,637	1,637
52120	SEWER	3,252	2,797		927	3,013	3,013	3,013	3,013	3,013
	SUBTOTAL	104,772	139,870	0	93,726	134,211	134,211	134,211	134,211	134,211
	MATERIALS & SUPPLIES									
53020	OTHER SUPPLIES	6,091	28,620		4,436	10,000	10,000	10,000	10,000	10,000
	SUBTOTAL	6,091	28,620	0	4,436	10,000	10,000	10,000	10,000	10,000
	IMPROVEMENTS									
55030	BUILDING IMPROVEMENTS	23,919	20,000		19,402	27,000	27,000	27,000	27,000	27,000
	SUBTOTAL	23,919	20,000	0	19,402	27,000	27,000	27,000	27,000	27,000
	DEPARTMENT TOTAL	148,754	216,184	0	123,071	201,035	201,035	201,035	201,035	201,035

**TOWN OF WATERFORD
GENERAL FUND
2018-2019 APPROVED BUDGET**

DEPT/AGENCY: 10112 INSURANCE

		COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5	COLUMN 6	COLUMN 7	COLUMN 8	COLUMN 9
LINE ITEM	DESCRIPTION	2016/2017 ACTUAL EXPENDED	2017/2018 RTM APPROP.	2017/2018 ADDITIONAL/ TRANSFERS	ACTUAL EXPEND/ ENCUMB AS OF 1/1/18	2018/2019 DEPT/ AGENCY REQUEST	2018/2019 APPROVED BD/COMM.	2018/2019 RECOMMENDED BD OF SELECTMEN	2018/2019 RECOMMENDED BD OF FINANCE	2018/2019 RTM APPROVED
SERVICES										
52200	WORKERS' COMPENSATION	635,463	671,769		509,800	740,565	740,565	740,565	740,565	740,565
52201	LIABILITY/AUTO/PROPERTY (LAP)	451,427	454,974		349,813	448,788	448,788	448,788	448,788	448,788
52240	UNEMPLOYMENT COMPENSATION	27,555	15,000		2,036	15,000	15,000	15,000	15,000	15,000
52250	DEDUCTIBLE COVERAGE	41,212	30,000		19,822	30,000	30,000	30,000	30,000	30,000
52251	HEALTHCARE	3,172,323	3,196,397		3,184,286	3,391,481	3,391,481	3,391,481	3,391,481	3,391,481
52252	LONG TERM DISABILITY	2,412	3,000		2,000	3,000	3,000	3,000	3,000	3,000
52253	LIFE INSURANCE	16,321	18,120		10,946	18,768	18,768	18,768	18,768	18,768
SUBTOTAL		4,346,713	4,389,260	0	4,078,703	4,647,602	4,647,602	4,647,602	4,647,602	4,647,602
DEPARTMENT TOTAL		4,346,713	4,389,260	0	4,078,703	4,647,602	4,647,602	4,647,602	4,647,602	4,647,602

**TOWN OF WATERFORD
GENERAL FUND
2018-2019 APPROVED BUDGET**

DEPT/AGENCY: 10113 ECONOMIC DEVELOPMENT COMM.

LINE ITEM	DESCRIPTION	COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5	COLUMN 6	COLUMN 7	COLUMN 8	COLUMN 9
		2016/2017 ACTUAL EXPENDED	2017/2018 RTM APPROP.	2017/2018 ADDITIONAL/ TRANSFERS	ACTUAL EXPEND/ ENCUMB AS OF 1/1/18	2018/2019 DEPT/ AGENCY REQUEST	2018/2019 APPROVED BD/COMM.	2018/2019 RECOMMENDED BD OF SELECTMEN	2018/2019 RECOMMENDED BD OF FINANCE	2018/2019 RTM APPROVED
SERVICES										
52010	ADVERTISING	777	1,275		0	1,275	1,275	1,275	425	425
52020	POSTAGE	1	200		0	200	200	200	200	200
52030	PROFESSIONAL FEES	0	500		0	500	500	500	0	0
52050	DUES, CONF. & EDUC.	7,185	8,759		7,185	8,807	8,807	8,807	8,307	8,307
52060	PRINTING	10	600		0	600	600	600	300	300
52070	REIMBURSABLE EXPENSES	282	300		15	300	300	300	150	150
SUBTOTAL		8,255	11,634	0	7,200	11,682	11,682	11,682	9,382	9,382
MATERIALS & SUPPLIES										
53010	OFFICE SUPPLIES	0	0	0	0	0	0	0		
SUBTOTAL		0	0	0	0	0	0	0	0	0
DEPARTMENT TOTAL		8,255	11,634	0	7,200	11,682	11,682	11,682	9,382	9,382

**TOWN OF WATERFORD
GENERAL FUND
2018-2019 APPROVED BUDGET**

DEPT/AGENCY: 10114 CONSERVATION COMMISSION

LINE ITEM	DESCRIPTION	COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5	COLUMN 6	COLUMN 7	COLUMN 8	COLUMN 9
		2016/2017 ACTUAL EXPENDED	2017/2018 RTM APPROP.	2017/2018 ADDITIONAL/ TRANSFERS	ACTUAL EXPEND/ ENCUMB AS OF 1/1/18	2018/2019 DEPT/ AGENCY REQUEST	2018/2019 APPROVED BD/COMM.	2018/2019 RECOMMENDED BD OF SELECTMEN	2018/2019 RECOMMENDED BD OF FINANCE	2018/2019 RTM APPROVED
SERVICES										
52010	ADVERTISING	961	1,500		309	1,500	1,500	1,500	1,500	1,500
52020	POSTAGE	85	125		40	125	125	125	125	125
52030	PROFESSIONAL SERVICES	0	3,500		0	3,500	3,500	3,500	3,500	3,500
52031	PLANNING SERVICES	10,126	12,000		12,000	12,000	12,000	12,000	12,000	12,000
52050	DUES, CONF. & EDUC.	345	600		445	600	600	600	600	600
52060	PRINTING	0	25		0	25	25	25	25	25
SUBTOTAL		11,517	17,750	0	12,794	17,750	17,750	17,750	17,750	17,750
MATERIALS & SUPPLIES										
53020	OTHER SUPPLIES	265	500		0	500	500	500	500	500
SUBTOTAL		265	500	0	0	500	500	500	500	500
DEPARTMENT TOTAL		11,782	18,250	0	12,794	18,250	18,250	18,250	18,250	18,250

**TOWN OF WATERFORD
GENERAL FUND
2018-2019 APPROVED BUDGET**

DEPT/AGENCY: 10115 ZONING BOARD OF APPEALS

LINE ITEM	DESCRIPTION	COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5	COLUMN 6	COLUMN 7	COLUMN 8	COLUMN 9
		2016/2017 ACTUAL EXPENDED	2017/2018 RTM APPROP.	2017/2018 ADDITIONAL/ TRANSFERS	ACTUAL EXPEND/ ENCUMB AS OF 1/1/18	2018/2019 DEPT/ AGENCY REQUEST	2018/2019 APPROVED BD/COMM.	2018/2019 RECOMMENDED BD OF SELECTMEN	2018/2019 RECOMMENDED BD OF FINANCE	2018/2019 RTM APPROVED
SERVICES										
52010	ADVERTISING	1,812	2,741		1,765	3,706	3,706	3,706	3,706	3,706
52020	POSTAGE	79	160		91	160	160	160	160	160
52050	DUES, CONF. & EDUC.	260	400		90	400	400	400	400	400
SUBTOTAL		2,151	3,301	0	1,946	4,266	4,266	4,266	4,266	4,266
MATERIALS & SUPPLIES										
53010	OFFICE SUPPLIES	0	50		0	50	50	50	50	50
SUBTOTAL		0	50	0	0	50	50	50	50	50
DEPARTMENT TOTAL		2,151	3,351	0	1,946	4,316	4,316	4,316	4,316	4,316

**TOWN OF WATERFORD
GENERAL FUND
2018-2019 APPROVED BUDGET**

DEPT/AGENCY: 10116 RETIREMENT COMMISSION

LINE ITEM	DESCRIPTION	COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5	COLUMN 6	COLUMN 7	COLUMN 8	COLUMN 9
		2016/2017 ACTUAL EXPENDED	2017/2018 RTM APPROP.	2017/2018 ADDITIONAL/ TRANSFERS	ACTUAL EXPEND/ ENCUMB AS OF 1/1/18	2018/2019 DEPT/ AGENCY REQUEST	2018/2019 APPROVED BD/COMM.	2018/2019 RECOMMENDED BD OF SELECTMEN	2018/2019 RECOMMENDED BD OF FINANCE	2018/2019 RTM APPROVED
PERSONNEL COSTS										
51930	HYPERTENSION/ HEART DISEASE	141,760	157,415		158,022	213,002	213,002	213,002	213,002	213,002
51940	PENSION CONTRIBUTIONS	3,142,456	3,184,386		1,839,238	3,377,548	3,377,548	3,377,548	3,377,548	3,377,548
51945	RETIREE HEALTH BENEFITS	365,328	406,414		195,798	492,000	492,000	492,000	492,000	492,000
51949	OPEB TRUST FUND CONTRIBUTION	1,160,000	1,160,000		1,160,000	1,160,000	1,160,000	1,160,000	1,160,000	1,160,000
SUBTOTAL		4,809,544	4,908,215	0	3,353,058	5,242,550	5,242,550	5,242,550	5,242,550	5,242,550
DEPARTMENT TOTAL		4,809,544	4,908,215	0	3,353,058	5,242,550	5,242,550	5,242,550	5,242,550	5,242,550

**TOWN OF WATERFORD
GENERAL FUND
2018-2019 APPROVED BUDGET**

DEPT/AGENCY: 10117 REPRESENTATIVE TOWN MEETING

LINE ITEM	DESCRIPTION	COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5	COLUMN 6	COLUMN 7	COLUMN 8	COLUMN 9
		2016/2017 ACTUAL EXPENDED	2017/2018 RTM APPROP.	2017/2018 ADDITIONAL/ TRANSFERS	ACTUAL EXPEND/ ENCUMB AS OF 1/1/18	2018/2019 DEPT/ AGENCY REQUEST	2018/2019 APPROVED BD/COMM.	2018/2019 RECOMMENDED BD OF SELECTMEN	2018/2019 RECOMMENDED BD OF FINANCE	2018/2019 RTM APPROVED
PERSONNEL COSTS										
51210	CLERICAL/TECHNICAL	0	50		0	50	50	50	50	50
51920	F.I.C.A	0	4		0	4	4	4	4	4
SUBTOTAL		0	54	0	0	54	54	54	54	54
SERVICES										
52010	ADVERTISING	5,159	6,500		1,499	6,500	6,500	6,500	6,500	6,500
52020	POSTAGE	14	200		0	100	100	100	100	100
52050	DUES, CONFERENCES, EDUC.	12,852	12,852		12,852	12,852	12,852	12,852	12,852	12,852
SUBTOTAL		18,025	19,552	0	14,351	19,452	19,452	19,452	19,452	19,452
DEPARTMENT TOTAL		18,025	19,606	0	14,351	19,506	19,506	19,506	19,506	19,506

**TOWN OF WATERFORD
GENERAL FUND
2018-2019 APPROVED BUDGET**

DEPT/AGENCY: 10118 BUILDING DEPARTMENT

LINE ITEM	DESCRIPTION	COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5	COLUMN 6	COLUMN 7	COLUMN 8	COLUMN 9
		2016/2017 ACTUAL EXPENDED	2017/2018 RTM APPROP.	2017/2018 ADDITIONAL/ TRANSFERS	ACTUAL EXPEND/ ENCUMB AS OF 1/1/18	2018/2019 DEPT/ AGENCY REQUEST	2018/2019 APPROVED BD/COMM.	2018/2019 RECOMMENDED BD OF SELECTMEN	2018/2019 RECOMMENDED BD OF FINANCE	2018/2019 RTM APPROVED
PERSONNEL COSTS										
51110	ADMINISTRATION	96,741	94,370		46,277	100,883	100,883	100,883	92,250	92,250
51120	INSPECTION	162,174	158,389		79,847	169,321	169,321	169,321	164,321	164,321
51810	OVERTIME	885	1,217		295	1,306	1,306	1,306	1,306	1,306
51910	FRINGE BENEFITS	5,529	5,550		0	6,046	6,046	225	225	225
51920	FICA	19,262	19,432		9,437	21,234	21,234	20,789	19,746	19,746
SUBTOTAL		284,591	278,958	0	135,856	298,790	298,790	292,524	277,848	277,848
SERVICES										
52010	ADVERTISING	259	750		251	810	810	810	810	810
52020	POSTAGE	792	900		444	900	900	900	900	900
52030	PROFESSIONAL FEES	0	750		0	750	750	750	750	750
52040	SERVICE CONT.& REPAIRS	4,507	5,715		655	2,948	2,948	2,948	2,648	2,648
52050	DUES, CONF., & EDUCATION	4,313	3,916		1,926	5,493	5,493	5,493	5,493	5,493
SUBTOTAL		9,871	12,031	0	3,276	10,901	10,901	10,901	10,601	10,601
MATERIALS & SUPPLIES										
53010	OFFICE SUPPLIES	137	850		0	850	850	850	850	850
53090	FUELS & LUBRICANTS	717	943		508	872	872	872	872	872
SUBTOTAL		854	1,793	0	508	1,722	1,722	1,722	1,722	1,722
EQUIPMENT										
54060	OFFICE EQUIPMENT	2,637	480		0	160	160	160	160	160
SUBTOTAL		2,637	480	0	0	160	160	160	160	160
DEPARTMENT TOTAL		297,953	293,262	0	139,640	311,573	311,573	305,307	290,331	290,331

**TOWN OF WATERFORD
GENERAL FUND
2018-2019 APPROVED BUDGET**

DEPT/AGENCY: 10120 SOCIAL SERVICE GRANTS/MISC

LINE ITEM	DESCRIPTION	COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5	COLUMN 6	COLUMN 7	COLUMN 8	COLUMN 9
		2016/2017 ACTUAL EXPENDED	2017/2018 RTM APPROP.	2017/2018 ADDITIONAL/ TRANSFERS	ACTUAL EXPEND/ ENCUMB AS OF 1/1/18	2018/2019 DEPT/ AGENCY REQUEST	2018/2019 APPROVED BD/COMM.	2018/2019 RECOMMENDED BD OF SELECTMEN	2018/2019 RECOMMENDED BD OF FINANCE	2018/2019 RTM APPROVED
SERVICES										
52590	WATERFORD SHELLFISH COMMISSION	4,975	4,437		4,437	3,685	3,685	3,685	3,685	3,685
52633	WATERFORD/EAST LYME/SHELLFISH	5,000	5,000		5,000	5,000	5,000	5,000	5,000	5,000
52634	SECT COUNCIL OF GOVERNMENTS	10,734	10,734		10,734	10,734	10,734	10,734	10,734	10,734
52635	HISTORIC PROPERTIES COMMISSION	171	400		71	400	400	400	400	400
52636	T.V.C.C.A.	4,280	4,280		4,280	4,280	4,280	4,280	4,280	4,280
52638	DISABLED AMERICAN VETERANS	250	250		0	250	250	250	250	250
52639	V.F.W. POST 6573, 9975 & AL 161	1,352	1,994		1,994	1,994	1,994	1,994	1,994	1,994
52643	SAFE FUTURES	6,500	6,500		6,500	6,500	6,500	6,500	6,500	6,500
52644	SEAT	47,052	34,159		34,159	34,159	34,159	34,159	34,159	34,159
52645	EASTERN CT CONSERVATION DISTRICT INC	1,250	1,250		1,250	1,250	1,250	1,250	1,250	1,250
52646	TOWN HISTORIAN	744	800		282	800	800	800	800	800
SUBTOTAL		82,308	69,804	0	68,707	69,052	69,052	69,052	69,052	69,052
CONTRIBUTIONS TO OUTSIDE AGENCIES										
58440	UNITED COMMUNITY & FAMILY SERVICES	7,200	7,200		7,200	7,200	7,200	7,200	7,200	7,200
58450	THE ARC OF NEW LONDON COUNTY	1,800	1,800		1,800	1,800	1,800	1,800	1,800	1,800
58595	NL HOMELESS HOSPITALITY CENTER	4,000	4,000		4,000	4,000	4,000	4,000	4,000	4,000
SUBTOTAL		13,000	13,000	0	13,000	13,000	13,000	13,000	13,000	13,000
DEPARTMENT TOTAL		95,308	82,804	0	81,707	82,052	82,052	82,052	82,052	82,052

**TOWN OF WATERFORD
GENERAL FUND
2018-2019 APPROVED BUDGET**

DEPT/AGENCY: 10121 CONTINGENCY

LINE ITEM	DESCRIPTION	COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5	COLUMN 6	COLUMN 7	COLUMN 8	COLUMN 9
		2016/2017 ACTUAL EXPENDED	2017/2018 RTM APPROP.	2017/2018 ADDITIONAL/ TRANSFERS	ACTUAL EXPEND/ ENCUMB AS OF 1/1/18	2018/2019 DEPT/ AGENCY REQUEST	2018/2019 APPROVED BD/COMM.	2018/2019 RECOMMENDED BD OF SELECTMEN	2018/2019 RECOMMENDED BD OF FINANCE	2018/2019 RTM APPROVED
MISCELLANEOUS										
59010	CONTINGENCY	0	245,000		0	265,000	265,000	265,000	265,000	265,000
SUBTOTAL		0	245,000	0	0	265,000	265,000	265,000	265,000	265,000
DEPARTMENT TOTAL		0	245,000	0	0	265,000	265,000	265,000	265,000	265,000

**TOWN OF WATERFORD
GENERAL FUND
2018-2019 APPROVED BUDGET**

DEPT/AGENCY: 10141 FLOOD & EROSION CONTROL BD.

LINE ITEM	DESCRIPTION	COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5	COLUMN 6	COLUMN 7	COLUMN 8	COLUMN 9
		2016/2017 ACTUAL EXPENDED	2017/2018 RTM APPROP.	2017/2018 ADDITIONAL/ TRANSFERS	ACTUAL EXPEND/ ENCUMB AS OF 1/1/18	2018/2019 DEPT/ AGENCY REQUEST	2018/2019 APPROVED BD/COMM.	2018/2019 RECOMMENDED BD OF SELECTMEN	2018/2019 RECOMMENDED BD OF FINANCE	2018/2019 RTM APPROVED
PERSONNEL COSTS										
51210	CLERICAL/TECHNICAL	481	759		176	760	760	760	760	760
51920	F.I.C.A	37	58		13	58	58	58	58	58
SUBTOTAL		518	817	0	189	818	818	818	818	818
SERVICES										
52010	ADVERTISING	0	40		0	300	300	300	300	300
52020	POSTAGE	2	25		0	25	25	25	25	25
52030	PROFESSIONAL FEES	4,800	0		0	950	950	950	950	950
52070	REIMBURSABLE EXPENSE	0	20		0	20	20	20	20	20
SUBTOTAL		4,802	85	0	0	1,295	1,295	1,295	1,295	1,295
MATERIALS & SUPPLIES										
53020	OTHER SUPPLIES	7	25		6	25	25	25	25	25
SUBTOTAL		7	25	0	6	25	25	25	25	25
DEPARTMENT TOTAL		5,327	927	0	195	2,138	2,138	2,138	2,138	2,138

**TOWN OF WATERFORD
GENERAL FUND
2018-2019 APPROVED BUDGET**

DEPT/AGENCY: 10143 ETHICS COMMISSION

LINE ITEM	DESCRIPTION	COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5	COLUMN 6	COLUMN 7	COLUMN 8	COLUMN 9
		2016/2017 ACTUAL EXPENDED	2017/2018 RTM APPROP.	2017/2018 ADDITIONAL/ TRANSFERS	ACTUAL EXPEND/ ENCUMB AS OF 1/1/18	2018/2019 DEPT/ AGENCY REQUEST	2018/2019 APPROVED BD/COMM.	2018/2019 RECOMMENDED BD OF SELECTMEN	2018/2019 RECOMMENDED BD OF FINANCE	2018/2019 RTM APPROVED
	PERSONNEL COSTS									
51210	CLERICAL/TECHNICAL	163	300		130	300	300	300	300	300
51920	F.I.C.A	13	23		10	23	23	23	23	23
	SUBTOTAL	176	323	0	140	323	323	323	323	323
	SERVICES									
52020	POSTAGE		25		0	25	25	25	25	25
52030	PROFESSIONAL FEES		300		0	300	300	300	300	300
52070	REIMBURSABLE EXPENSE		50		0	50	50	50	50	50
	SUBTOTAL	0	375	0	0	375	375	375	375	375
	MATERIALS & SUPPLIES									
53010	OFFICE SUPPLIES	0	25		0	25	25	25	25	25
	SUBTOTAL	0	25	0	0	25	25	25	25	25
	DEPARTMENT TOTAL	176	723	0	140	723	723	723	723	723

**TOWN OF WATERFORD
GENERAL FUND
2018-2019 APPROVED BUDGET**

DEPT/AGENCY: 10145 HUMAN RESOURCES DEPARTMENT

LINE ITEM	DESCRIPTION	COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5	COLUMN 6	COLUMN 7	COLUMN 8	COLUMN 9
		2016/2017 ACTUAL EXPENDED	2017/2018 RTM APPROP.	2017/2018 ADDITIONAL/ TRANSFERS	ACTUAL EXPEND/ ENCUMB AS OF 1/1/18	2018/2019 DEPT/ AGENCY REQUEST	2018/2019 APPROVED BD/COMM.	2018/2019 RECOMMENDED BD OF SELECTMEN	2018/2019 RECOMMENDED BD OF FINANCE	2018/2019 RTM APPROVED
PERSONNEL COSTS										
51110	ADMINISTRATION	118,856	116,414		58,561	123,878	123,878	123,878	123,878	123,878
51210	CLERICAL/TECHNICAL	49,448	49,676		23,424	49,676	49,676	49,676	49,676	49,676
51810	OVERTIME	0	479		0	479	479	479	479	479
51920	F.I.C.A	12,207	12,743		5,935	13,314	13,314	13,314	13,314	13,314
SUBTOTAL		180,511	179,312	0	87,920	187,347	187,347	187,347	187,347	187,347
SERVICES										
52010	ADVERTISING	7,857	4,200		1,366	4,200	4,200	4,200	4,200	4,200
52020	POSTAGE	794	851		232	851	851	851	851	851
52030	PROFESSIONAL FEES	16,432	17,406		13,584	8,173	8,173	8,173	8,173	8,173
52040	SERVICE CONT. & REPAIR	1,947	2,678		956	2,408	2,408	2,408	2,408	2,408
52050	DUES, CONF. & EDUCATION	1,081	1,303		199	1,303	1,303	1,303	1,303	1,303
52070	REIMBURSABLE EXPENSE	43	200		39	200	200	200	200	200
52080	TELEPHONE	612	613		30	0	0	0	0	0
52300	TRAINING	0	500		0	500	500	500	500	500
52570	EMPLOYEE ASSIST. PROGRAM	1,991	1,991		1,991	1,991	1,991	1,991	1,991	1,991
SUBTOTAL		30,757	29,742	0	18,397	19,626	19,626	19,626	19,626	19,626
MATERIALS & SUPPLIES										
53020	OTHER SUPPLIES	403	750		130	750	750	750	750	750
53140	VACCINE AND SUPPLIES	51	645		36	340	340	340	340	340
SUBTOTAL		454	1,395	0	166	1,090	1,090	1,090	1,090	1,090
DEPARTMENT TOTAL		211,722	210,449	0	106,483	208,063	208,063	208,063	208,063	208,063

**TOWN OF WATERFORD
GENERAL FUND
2018-2019 APPROVED BUDGET**

DEPT/AGENCY:

10122

EMERGENCY MANAGEMENT

LINE ITEM	DESCRIPTION	COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5	COLUMN 6	COLUMN 7	COLUMN 8	COLUMN 9
		2016/2017 ACTUAL EXPENDED	2017/2018 RTM APPROP.	2017/2018 ADDITIONAL/ TRANSFERS	ACTUAL EXPEND/ ENCUMB AS OF 1/1/18	2018/2019 DEPT/ AGENCY REQUEST	2018/2019 APPROVED BD/COMM.	2018/2019 RECOMMENDED BD OF SELECTMEN	2018/2019 RECOMMENDED BD OF FINANCE	2018/2019 RTM APPROVED
PERSONNEL COSTS										
51110	ADMINISTRATION	10,000	10,000		10,000	10,000	10,000	10,000	10,000	10,000
51210	CLERICAL/TECHNICAL	62,131	61,671		31,072	64,840	64,840	64,840	64,840	64,840
51240	DISPATCH EDUCATION INCENTIVE	1,360	1,150		0	1,360	1,360	1,360	1,360	1,360
51440	DISPATCH PERSONNEL	555,540	616,132		289,082	637,036	637,036	637,036	637,036	637,036
51810	DISPATCH OVERTIME	192,784	132,403		63,005	124,215	124,215	124,215	124,215	124,215
51823	EMERGENCY PERSONNEL	700	1,800		0	1,800	1,800	1,800	1,800	1,800
51830	TRAINING OVERTIME	3,583	4,848		1,510	6,559	6,559	6,559	6,559	6,559
51920	FICA	60,899	63,343		29,134	65,227	65,227	65,227	65,227	65,227
SUBTOTAL		886,997	891,347	0	423,803	911,037	911,037	911,037	911,037	911,037
SERVICES										
52010	ADVERTISING	395	150		0	200	200	200	200	200
52020	POSTAGE	7	50		9	50	50	50	50	50
52030	PROFESSIONAL FEES	449	500		793	1,000	1,000	1,000	1,000	1,000
52040	SERVICE CONT & REPAIR	314,443	311,354		279,348	328,526	328,526	328,526	328,526	328,526
52050	DUES, CONF., & EDUCATION	10,196	24,468		4,267	24,148	24,148	24,148	24,148	24,148
52060	PRINTING	200	200		0	200	200	200	200	200
52070	REIMBURSABLE EXPENSE	76	200		0	200	200	200	200	200
52080	TELEPHONE	42,448	28,231		17,243	33,810	33,810	33,810	26,085	26,085
52100	ELECTRICITY	37,731	39,726		15,912	37,490	37,490	37,490	37,490	37,490
52300	TRAINING, EDUC & EMERG	2,570	2,600		814	2,600	2,600	2,600	2,600	2,600
52370	DISPATCH CLOTHING ALLOWANCE	2,362	2,960		0	3,760	3,760	3,760	3,760	3,760
52415	GENERATOR MAINTENANCE	4,677	7,068		3,725	8,343	8,343	8,343	8,343	8,343
SUBTOTAL		415,554	417,507	0	322,111	440,327	440,327	440,327	432,602	432,602
MATERIALS & SUPPLIES										
53010	OFFICE SUPPLIES	248	250		122	250	250	250	250	250
53020	OTHER SUPPLIES	930	930		372	1,030	1,030	1,030	1,030	1,030
53090	FUELS & LUBRICANTS	579	1,470		0	1,470	1,470	1,470	1,470	1,470
53120	SHELTER SUPPLIES	65	600		238	600	600	600	600	600
53130	RADIOLOGICAL SUPPLIES	394	400		0	400	400	400	400	400
SUBTOTAL		2,216	3,650	0	732	3,750	3,750	3,750	3,750	3,750
EQUIPMENT										
54120	DISPATCH CENTER EQUIPMENT	0	1		0	1	1	1	1	1
54150	SURPLUS EQUIPMENT	0	1		0	1	1	1	1	1
54190	EMERGENCY EQUIPMENT	0	1		0	1	1	1	1	1
SUBTOTAL		0	3	0	0	3	3	3	3	3
DEPARTMENT TOTAL		1,304,767	1,312,507	0	746,646	1,355,117	1,355,117	1,355,117	1,347,392	1,347,392

**TOWN OF WATERFORD
GENERAL FUND
2018-2019 APPROVED BUDGET**

DEPT/AGENCY:

10123

FIRE SERVICES

LINE ITEM	DESCRIPTION	COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5	COLUMN 6	COLUMN 7	COLUMN 8	COLUMN 9
		2016/2017 ACTUAL EXPENDED	2017/2018 RTM APPROP.	2017/2018 ADDITIONAL/ TRANSFERS	ACTUAL EXPEND/ ENCUMB AS OF 1/1/18	2018/2019 DEPT/ AGENCY REQUEST	2018/2019 APPROVED BD/COMM.	2018/2019 RECOMMENDED BD OF SELECTMEN	2018/2019 RECOMMENDED BD OF FINANCE	2018/2019 RTM APPROVED
PERSONNEL COSTS										
51110	ADMINISTRATION	210,212	211,564		98,855	215,772	215,772	215,772	215,772	215,772
51120	INSPECTION	72,687	72,000		35,339	72,001	72,001	72,001	72,001	72,001
51210	CLERICAL/TECHNICAL	109,441	114,415		52,755	118,972	118,972	118,972	118,972	118,972
51240	EDUCATION INCENTIVE	16,564	19,830		18,080	19,680	19,680	19,680	19,680	19,680
51410	FIRE FIGHTING	1,182,535	1,209,909		556,645	1,184,016	1,184,016	1,184,016	1,184,016	1,184,016
51810	OVERTIME	38,948	19,063		30,389	19,067	19,067	19,067	19,067	19,067
51920	FICA	120,594	125,798		58,229	124,657	124,657	124,657	124,657	124,657
SUBTOTAL		1,750,981	1,772,579	0	850,292	1,754,165	1,754,165	1,754,165	1,754,165	1,754,165
SERVICES										
52010	ADVERTISING	0	750		0	400	400	400	400	400
52020	POSTAGE	299	325		129	300	300	300	300	300
52030	PROFESSIONAL FEES	2,464	4,150		1,002	4,150	4,150	4,150	4,150	4,150
52040	SERV. CONT & REPAIRS	42,118	22,695		22,213	25,230	25,230	25,230	25,230	25,230
52050	DUES, CONFERENCES & EDUC.	45,369	39,940		16,471	44,110	44,110	44,110	44,110	44,110
52070	REIMBURSABLE EXPENSE	893	1,500		1,626	1,500	1,500	1,500	1,500	1,500
52080	TELEPHONE	32,446	28,975		13,546	30,730	30,730	30,730	30,730	28,555
52090	HEATING OIL	23,384	37,410		37,143	40,320	40,320	40,320	40,320	40,320
52100	ELECTRICITY	64,413	66,977		29,692	64,417	64,417	64,417	64,417	64,417
52110	WATER	5,812	5,760		2,014	5,573	5,573	5,573	5,573	5,573
52120	SEWER	8,395	8,669		2,063	8,397	8,397	8,397	8,397	8,397
52290	PUBLIC SAFETY AWARENESS	2,909	2,500		1,432	2,500	2,500	2,500	2,500	2,500
52310	EXAMINATIONS	3,486	6,800		4,975	6,800	6,800	6,800	6,800	6,800
52320	RENTAL OF HYDRANTS	453,845	456,310		112,702	455,000	455,000	455,000	455,000	455,000
52370	CLOTHING ALLOWANCE	11,583	15,000		6,325	15,000	15,000	15,000	15,000	15,000
52371	FIRE POLICE	580	2,500		687	2,500	2,500	2,500	2,500	2,500
52372	INSURANCE	102,997	109,183		110,194	114,295	114,295	114,295	114,295	114,295
52373	LP GAS	3,369	3,800		1,999	3,500	3,500	3,500	3,500	3,500
52374	CABLE TELEVISION	5,373	5,638		3,951	5,693	5,693	5,693	5,693	5,693
52375	LADDER TESTING & REPAIRS	4,579	6,325		0	5,325	5,325	5,325	5,325	5,325
52376	HYDRAULIC TESTING & REPAIRS	6,728	4,500		0	4,500	4,500	4,500	4,500	4,500
52377	BREATHING APPARATUS TESTING & REPAIRS	10,950	5,800		4,114	5,500	5,500	5,500	5,500	5,500
52378	BUILDING MAINTENANCE	78,201	70,000		61,487	70,000	70,000	70,000	70,000	70,000
52379	HOSE TESTING AND REPAIRS	11,244	10,800		9,332	9,825	9,825	9,825	9,825	9,825
52387	PUMP TESTING SERVICES	1,925	3,000		4,560	4,000	4,000	4,000	4,000	4,000
52392	GENERATOR MAINT. & REPAIRS	5,401	5,385		6,159	4,135	4,135	4,135	4,135	4,135
SUBTOTAL		928,763	924,692	0	453,816	933,700	933,700	933,700	933,700	931,525

**TOWN OF WATERFORD
GENERAL FUND
2018-2019 APPROVED BUDGET**

DEPT/AGENCY:

10123

FIRE SERVICES

LINE ITEM	DESCRIPTION	COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5	COLUMN 6	COLUMN 7	COLUMN 8	COLUMN 9
		2016/2017 ACTUAL EXPENDED	2017/2018 RTM APPROP.	2017/2018 ADDITIONAL/ TRANSFERS	ACTUAL EXPEND/ ENCUMB AS OF 1/1/18	2018/2019 DEPT/ AGENCY REQUEST	2018/2019 APPROVED BD/COMM.	2018/2019 RECOMMENDED BD OF SELECTMEN	2018/2019 RECOMMENDED BD OF FINANCE	2018/2019 RTM APPROVED
MATERIALS & SUPPLIES										
53010	OFFICE SUPPLIES	1,077	2,750		974	2,750	2,750	2,750	2,750	2,750
53020	OTHER SUPPLIES	15,467	17,500		12,304	17,500	17,500	17,500	17,500	17,500
53021	CONSUMABLE SUPPLIES	9,636	7,500		3,698	7,500	7,500	7,500	7,500	7,500
53070	AUTOMOTIVE REPAIRS	151,429	88,000		56,004	88,000	88,000	88,000	88,000	88,000
53090	FUELS & LUBRICANTS	12,586	23,125		17,478	24,960	24,960	24,960	24,960	24,960
53110	COMPUTER SUPPLIES	4,743	2,600		2,420	2,600	2,600	2,600	2,600	2,600
53111	FF - PROTECTIVE CLOTHING	64,515	71,615		49,603	75,505	75,505	75,505	75,505	75,505
53112	FIREFIGHTING SUPPLIES & REPAIRS	7,316	10,000		4,005	10,000	10,000	10,000	10,000	10,000
53113	VOLUNTEER RESPONDER AWARDS	7,153	5,000		815	5,000	5,000	5,000	5,000	5,000
SUBTOTAL		273,922	228,090	0	147,301	233,815	233,815	233,815	233,815	233,815
EQUIPMENT										
54060	OFFICE EQUIPMENT	1,473	7,800		1,951	3,000	3,000	3,000	3,000	3,000
54202	EQUIPMENT - FIRE INVESTIGATIONS	598	500		676	500	500	500	500	500
54218	FIREFIGHTER EQUIPMENT	17,207	34,191		22,931	35,000	35,000	35,000	35,000	35,000
54220	RADIO/EMERGENCY LIGHTS	11,610	7,500		6,627	9,000	9,000	9,000	9,000	9,000
54221	SERVICE TRUCK EQUIPMENT	5,063	5,000		1,823	5,000	5,000	5,000	5,000	5,000
54222	RESCUE TRUCK EQUIPMENT	4,366	5,000		3,121	6,500	6,500	6,500	6,500	6,500
54226	EQUIPMENT	6,267	13,000		2,352	13,310	13,310	13,310	13,310	13,310
54xxx	TELEPHONE SYSTEM - GOSHEN FD	0	6,000		0	0	0	0	0	0
SUBTOTAL		46,584	78,991	0	39,481	72,310	72,310	72,310	72,310	72,310
DEPARTMENT TOTAL		3,000,250	3,004,352	0	1,490,890	2,993,990	2,993,990	2,993,990	2,993,990	2,991,815

**TOWN OF WATERFORD
GENERAL FUND
2018-2019 APPROVED BUDGET**

DEPT/AGENCY:

10129

POLICE COMMISSION

LINE ITEM	DESCRIPTION	COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5	COLUMN 6	COLUMN 7	COLUMN 8	COLUMN 9
		2016/2017 ACTUAL EXPENDED	2017/2018 RTM APPROP.	2017/2018 ADDITIONAL/ TRANSFERS	ACTUAL EXPEND/ ENCUMB AS OF 1/1/18	2018/2019 DEPT/ AGENCY REQUEST	2018/2019 APPROVED BD/COMM.	2018/2019 RECOMMENDED BD OF SELECTMEN	2018/2019 RECOMMENDED BD OF FINANCE	2018/2019 RTM APPROVED
PERSONNEL COSTS										
51110	ADMINISTRATION	449,502	462,866		228,374	473,523	473,523	473,523	473,523	473,523
51210	CLERICAL/TECHNICAL	281,346	287,562		111,907	291,253	291,253	291,253	291,253	291,253
51220	CUSTODIAL	50,979	50,786		24,128	50,786	50,786	50,786	50,786	50,786
51420	PATROL	2,911,576	3,005,632		1,440,850	3,226,578	3,226,578	3,226,578	3,226,578	3,191,578
51421	MARINE PATROL	21,120	21,984		12,641	22,592	22,592	22,592	22,592	22,592
51430	DETECTIVE	302,402	443,569		206,867	452,740	452,740	452,740	452,740	452,740
51435	COMM. SERVICE OFFICERS	84,740	106,704		45,246	139,308	139,308	139,308	139,308	139,308
51810	OVERTIME	134,997	140,749		78,920	154,499	154,499	154,499	154,499	154,499
51820	REPLACEMENT OVERTIME	342,629	351,715		178,199	360,508	360,508	360,508	360,508	360,508
51830	TRAINING & EDUCATION	80,472	91,590		23,801	105,252	105,252	105,252	105,252	105,252
51910	FRINGE BENEFITS	0	0		350	0	0	0	0	0
51920	FICA	345,507	385,075		175,276	409,316	409,316	409,316	409,316	406,639
SUBTOTAL		5,005,270	5,348,232	0	2,526,559	5,686,355	5,686,355	5,686,355	5,686,355	5,648,678
SERVICES										
52010	ADVERTISING	452	500		133	500	500	500	500	500
52020	POSTAGE	1,316	1,500		703	1,500	1,500	1,500	1,500	1,500
52030	PROFESSIONAL FEES	8,258	10,400		6,242	11,000	11,000	11,000	11,000	11,000
52040	SERVICE CONT & REPAIRS	113,473	125,410		61,407	139,068	139,068	139,068	139,068	139,068
52050	DUES, CONF. & EDUCATION	3,101	3,900		1,358	3,955	3,955	3,955	3,955	3,955
52060	PRINTING	992	1,200		380	1,200	1,200	1,200	1,200	1,200
52080	TELEPHONE	36,316	37,630		16,231	37,838	37,838	37,838	37,838	37,838
52090	FUEL OIL	10,906	13,926		2,752	13,610	13,610	13,610	13,610	13,610
52100	ELECTRICITY	57,924	62,887		28,095	58,362	58,362	58,362	58,362	58,362
52115	WATER & SEWER	4,167	4,500		1,518	4,500	4,500	4,500	4,500	4,500
52300	TRAINING & EDUCATION	26,532	42,600		15,150	47,100	47,100	47,100	47,100	47,100
52305	OSHA COMPLIANCE	5,000	5,500		1,847	5,500	5,500	5,500	5,500	5,500
52370	UNIFORM ALLOWANCE	76,707	74,165		69,873	78,940	78,940	78,940	78,940	78,940
52520	CRIMINAL JUSTICE PLANNER	12,744	12,744		12,744	13,127	13,127	13,127	13,127	13,127
SUBTOTAL		357,888	396,862	0	218,433	416,200	416,200	416,200	416,200	416,200

**TOWN OF WATERFORD
GENERAL FUND
2018-2019 APPROVED BUDGET**

DEPT/AGENCY:

10129

POLICE COMMISSION

LINE ITEM	DESCRIPTION	COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5	COLUMN 6	COLUMN 7	COLUMN 8	COLUMN 9
		2016/2017 ACTUAL EXPENDED	2017/2018 RTM APPROP.	2017/2018 ADDITIONAL/ TRANSFERS	ACTUAL EXPEND/ ENCUMB AS OF 1/1/18	2018/2019 DEPT/ AGENCY REQUEST	2018/2019 APPROVED BD/COMM.	2018/2019 RECOMMENDED BD OF SELECTMEN	2018/2019 RECOMMENDED BD OF FINANCE	2018/2019 RTM APPROVED
MATERIALS & SUPPLIES										
53010	OFFICE SUPPLIES	979	1,000		471	1,000	1,000	1,000	1,000	1,000
53020	OTHER SUPPLIES	6,252	6,250		2,831	6,500	6,500	6,500	6,500	6,500
53070	AUTOMOTIVE REPAIRS	33,546	34,000		16,216	34,000	34,000	34,000	34,000	34,000
53090	FUELS & LUBRICANTS	83,058	89,027		49,531	95,714	95,714	95,714	95,714	95,714
53100	TIRES	8,325	8,325		6,454	8,325	8,325	8,325	8,325	8,325
53150	BUILDING MAINTENANCE	58,519	15,000		8,845	15,750	15,750	15,750	15,750	15,750
53180	POLICE EQUIP. & SUPPLIES	53,551	55,657		19,217	54,207	54,207	54,207	54,207	54,207
53210	SELECTIVE ENFORCEMENT	2,500	2,500		1,000	2,500	2,500	2,500	2,500	2,500
53220	MARINE PATROL SUPPLIES	2,055	2,100		657	2,100	2,100	2,100	2,100	2,100
53260	ANIMAL CONTROL SUPPLIES	30,000	30,000		30,000	30,000	30,000	30,000	30,000	30,000
53320	CHALLENGE	1,000	1,500		0	2,000	2,000	2,000	2,000	2,000
SUBTOTAL		279,785	245,359	0	135,222	252,096	252,096	252,096	252,096	252,096
EQUIPMENT										
54020	EQUIPMENT & FURNITURE	9,907	12,277		8,789	18,280	18,280	18,280	18,280	18,280
54040	VEHICLES EQUIPMENT	0	0		0	0	0	0	0	0
SUBTOTAL		9,907	12,277	0	8,789	18,280	18,280	18,280	18,280	18,280
DEPARTMENT TOTAL		5,652,850	6,002,730	0	2,889,003	6,372,931	6,372,931	6,372,931	6,372,931	6,335,254

**TOWN OF WATERFORD
GENERAL FUND
2018-2019 APPROVED BUDGET**

DEPT/AGENCY: 10147 INFORMATION TECHNOLOGY

LINE ITEM	DESCRIPTION	COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5	COLUMN 6	COLUMN 7	COLUMN 8	COLUMN 9
		2016/2017 ACTUAL EXPENDED	2017/2018 RTM APPROP.	2017/2018 ADDITIONAL/ TRANSFERS	ACTUAL EXPEND/ ENCUMB AS OF 1/1/18	2018/2019 DEPT/ AGENCY REQUEST	2018/2019 APPROVED BD/COMM.	2018/2019 RECOMMENDED BD OF SELECTMEN	2018/2019 RECOMMENDED BD OF FINANCE	2018/2019 RTM APPROVED
SERVICES										
52043	IT-SERVICE CONTRACT & REPAIRS	0	217,214		200,222	238,724	238,724	238,724	238,724	238,152
SUBTOTAL		0	217,214	0	200,222	238,724	238,724	238,724	238,724	238,152
OFFICE EQUIPMENT										
54130	COMPUTER SYSTEM	0	46,200		32,206	49,558	49,558	49,558	49,558	49,558
SUBTOTAL		0	46,200	0	32,206	49,558	49,558	49,558	49,558	49,558
DEPARTMENT TOTAL		0	263,414		232,428	288,282	288,282	288,282	288,282	287,710

**TOWN OF WATERFORD
GENERAL FUND
2018-2019 APPROVED BUDGET**

DEPT/AGENCY:

10130

PUBLIC WORKS

LINE ITEM	DESCRIPTION	COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5	COLUMN 6	COLUMN 7	COLUMN 8	COLUMN 9
		2016/2017 ACTUAL EXPENDED	2017/2018 RTM APPROP.	2017/2018 ADDITIONAL/ TRANSFERS	ACTUAL EXPEND/ ENCUMB AS OF 1/1/18	2018/2019 DEPT/ AGENCY REQUEST	2018/2019 APPROVED BD/COMM.	2018/2019 RECOMMENDED BD OF SELECTMEN	2018/2019 RECOMMENDED BD OF FINANCE	2018/2019 RTM APPROVED
PERSONNEL COSTS										
51110	ADMINISTRATION	320,266	290,652		142,238	300,942	300,942	300,942	300,942	300,942
51130	ENGINEERING	1,585	5,735		3,380	5,735	5,735	5,735	5,735	5,735
51210	CLERICAL/TECHNICAL	138,463	137,861		65,995	138,927	138,927	138,927	138,927	138,927
51510	EQUIPMENT MAINTENANCE	322,890	327,352		155,981	332,049	332,049	332,049	332,049	332,049
51520	HIGHWAY MAINTENANCE	766,466	921,231		360,971	926,368	926,368	926,368	926,368	926,368
51530	REFUSE COLLECTION & MAINT.	414,800	284,933		204,323	283,821	283,821	283,821	283,821	283,821
51540	SNOW REMOVAL	69,115	90,200		21,773	90,000	90,000	90,000	90,000	90,000
51810	OVERTIME	49,949	48,575		29,583	49,130	49,130	49,130	49,130	49,130
51910	FRINGE BENEFITS	10,353	14,257		10,260	10,850	10,850	10,850	10,850	10,850
51920	FICA	153,377	162,245		72,626	163,559	163,559	163,559	163,559	163,559
SUBTOTAL		2,247,264	2,283,041	0	1,067,130	2,301,381	2,301,381	2,301,381	2,301,381	2,301,381
SERVICES										
52010	ADVERTISING	6,283	5,600		2,046	6,354	6,354	6,354	6,354	6,354
52020	POSTAGE	381	460		335	436	436	436	436	436
52030	PROFESSIONAL FEES	30,077	92,000		5,868	93,000	93,000	93,000	93,000	93,000
52040	SERVICE CONT & REPAIRS	56,611	68,353		46,463	67,500	67,500	67,500	67,500	67,500
52050	DUES, CONF. & EDUCATION	1,333	5,200		2,098	4,600	4,600	4,600	4,600	4,600
52060	PRINTING	131	100		0	100	100	100	100	100
52070	REIMBURSABLE EXPENSE	0	50		0	50	50	50	50	50
52090	FUEL OIL	25,304	30,468		30,107	32,200	32,200	32,200	32,200	32,200
52100	ELECTRICITY	21,512	20,100		9,939	17,600	17,600	17,600	17,600	17,600
52110	WATER & SEWER	7,921	7,200		1,983	8,000	8,000	8,000	8,000	8,000
52400	MEAL ALLOWANCE	2,481	3,000		811	2,500	2,500	2,500	2,500	2,500
52410	STREET TREE MAINTENANCE	1,182	500		412	800	800	800	800	800
52450	SITE WORK	27	1,600		1,600	1,500	1,500	1,500	1,500	1,500
52460	STREET LIGHTING	294,737	289,500		118,300	285,000	285,000	285,000	285,000	285,000
52470	SOLID WASTE DISPOSAL	854,302	849,275		816,399	860,000	860,000	860,000	860,000	860,000
52475	RECYCLING PROGRAM	0	250		0	250	250	250	250	250
52500	OPTIONS & RIGHTS OF WAY	1,000	2,000		0	2,000	2,000	2,000	2,000	2,000
52510	RENTAL OF EQUIPMENT	22,224	28,000		20,119	30,000	30,000	30,000	30,000	30,000
52531	LANDFILL CAP MAINTENANCE	16,308	27,300		10,872	27,800	27,800	27,800	27,800	27,800
SUBTOTAL		1,341,814	1,430,956	0	1,067,352	1,439,690	1,439,690	1,439,690	1,439,690	1,439,690

**TOWN OF WATERFORD
GENERAL FUND
2018-2019 APPROVED BUDGET**

DEPT/AGENCY:

10130

PUBLIC WORKS

LINE ITEM	DESCRIPTION	COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5	COLUMN 6	COLUMN 7	COLUMN 8	COLUMN 9
		2016/2017 ACTUAL EXPENDED	2017/2018 RTM APPROP.	2017/2018 ADDITIONAL/ TRANSFERS	ACTUAL EXPEND/ ENCUMB AS OF 1/1/18	2018/2019 DEPT/ AGENCY REQUEST	2018/2019 APPROVED BD/COMM.	2018/2019 RECOMMENDED BD OF SELECTMEN	2018/2019 RECOMMENDED BD OF FINANCE	2018/2019 RTM APPROVED
	MATERIALS & SUPPLIES									
53010	OFFICE SUPPLIES	436	200		139	350	350	350	350	350
53030	OPERATIONAL SUPPLIES	18,488	16,000		12,891	17,700	17,700	17,700	17,700	17,700
53050	ENGINEER EQUIP & SUPPLIES	375	650		115	450	450	450	450	450
53070	AUTOMOTIVE REPAIRS	115,021	132,000		97,775	129,000	129,000	129,000	129,000	129,000
53090	FUELS & LUBRICANTS	116,975	165,728		44,761	195,000	195,000	195,000	195,000	195,000
53100	TIRES	28,602	46,710		30,627	42,000	42,000	42,000	42,000	42,000
53250	TRAFFIC CONTROL MATERIALS	36,797	36,700		28,085	35,000	35,000	35,000	35,000	35,000
53300	HIGHWAY MATERIALS	292,776	320,000		25,901	300,000	300,000	300,000	300,000	300,000
	SUBTOTAL	609,470	717,988	0	240,294	719,500	719,500	719,500	719,500	719,500
	EQUIPMENT									
54050	AUTOMOTIVE EQUIPMENT	12,486	6,050		4,793	21,605	21,605	21,605	21,605	21,605
54060	OFFICE FURNITURE	0	0		0	2,000	2,000	2,000	2,000	2,000
	SUBTOTAL	12,486	6,050	0	4,793	23,605	23,605	23,605	23,605	23,605
	IMPROVEMENTS									
55010	TOWN AID ROADS-IMPROVED	310,741	321,800		104,710	320,698	320,698	320,698	320,698	320,698
	SUBTOTAL	310,741	321,800	0	104,710	320,698	320,698	320,698	320,698	320,698
	DEPARTMENT TOTAL	4,521,775	4,759,835	0	2,484,279	4,804,874	4,804,874	4,804,874	4,804,874	4,804,874

**TOWN OF WATERFORD
GENERAL FUND
2018-2019 APPROVED BUDGET**

DEPT/AGENCY: 10119 YOUTH SERVICES

LINE ITEM	DESCRIPTION	COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5	COLUMN 6	COLUMN 7	COLUMN 8	COLUMN 9
		2016/2017 ACTUAL EXPENDED	2017/2018 RTM APPROP.	2017/2018 ADDITIONAL/ TRANSFERS	ACTUAL EXPEND/ ENCUMB AS OF 1/1/18	2018/2019 DEPT/ AGENCY REQUEST	2018/2019 APPROVED BD/COMM.	2018/2019 RECOMMENDED BD OF SELECTMEN	2018/2019 RECOMMENDED BD OF FINANCE	2018/2019 RTM APPROVED
PERSONNEL COSTS										
51110	ADMINISTRATION	135,029	131,726		70,540	140,797	140,797	140,797	140,797	140,797
51210	CLERICAL/TECHNICAL	36,328	34,381		17,484	34,381	34,381	34,381	34,381	34,381
51920	FICA	12,532	12,707		6,308	13,401	13,401	13,401	13,401	13,401
SUBTOTAL		183,889	178,814	0	94,332	188,579	188,579	188,579	188,579	188,579
SERVICES										
52020	POSTAGE	191	200		49	200	200	200	200	200
52030	PROFESSIONAL FEES	14,857	24,000		11,174	24,000	24,000	24,000	24,000	24,000
52040	SERVICE CONT.& REPAIRS	9,680	1,200		99	1,200	1,200	1,200	1,200	1,200
52050	DUES, CONF. & EDUCATION	475	475		475	475	475	475	475	475
52080	TELEPHONE	899	600		312	600	600	600	600	600
52100	ELECTRICITY	15,647	19,500		4,909	18,500	18,500	18,500	18,500	18,500
52110	WATER	89	200		65	200	200	200	200	200
52120	SEWER	611	800		158	700	700	700	700	700
52380	PROGRAMS	3,598	3,321		1,160	3,321	3,321	3,321	3,321	3,321
SUBTOTAL		46,047	50,296	0	18,401	49,196	49,196	49,196	49,196	49,196
DEPARTMENT TOTAL		229,936	229,110	0	112,733	237,775	237,775	237,775	237,775	237,775

**TOWN OF WATERFORD
GENERAL FUND
2018-2019 APPROVED BUDGET**

DEPT/AGENCY: 10132 CONSERVATION OF HEALTH

LINE ITEM	DESCRIPTION	COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5	COLUMN 6	COLUMN 7	COLUMN 8	COLUMN 9
		2016/2017 ACTUAL EXPENDED	2017/2018 RTM APPROP.	2017/2018 ADDITIONAL/ TRANSFERS	ACTUAL EXPEND/ ENCUMB AS OF 1/1/18	2018/2019 DEPT/ AGENCY REQUEST	2018/2019 APPROVED BD/COMM.	2018/2019 RECOMMENDED BD OF SELECTMEN	2018/2019 RECOMMENDED BD OF FINANCE	2018/2019 RTM APPROVED
SERVICES										
52075	LEDGE LIGHT HEALTH DIST.	141,623	142,101	0	142,101	140,774	140,774	140,774	140,774	140,774
SUBTOTAL		141,623	142,101	0	142,101	140,774	140,774	140,774	140,774	140,774
DEPARTMENT TOTAL		141,623	142,101	0	142,101	140,774	140,774	140,774	140,774	140,774

**TOWN OF WATERFORD
GENERAL FUND
2018-2019 APPROVED BUDGET**

DEPT/AGENCY: **10133** **PUBLIC HEALTH NURSING SERVICE**

LINE ITEM	DESCRIPTION	COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5	COLUMN 6	COLUMN 7	COLUMN 8	COLUMN 9
		2016/2017 ACTUAL EXPENDED	2017/2018 RTM APPROP.	2017/2018 ADDITIONAL/ TRANSFERS	ACTUAL EXPEND/ ENCUMB AS OF 1/1/18	2018/2019 DEPT/ AGENCY REQUEST	2018/2019 APPROVED BD/COMM.	2018/2019 RECOMMENDED BD OF SELECTMEN	2018/2019 RECOMMENDED BD OF FINANCE	2018/2019 RTM APPROVED
	CONTRACTED OUTSIDE AGENCIES									
58010	PUBLIC HEALTH NURSING	33,097	32,371		7,947	27,640	27,640	27,640	27,640	27,640
	SUBTOTAL	33,097	32,371	0	7,947	27,640	27,640	27,640	27,640	27,640
	DEPARTMENT TOTAL	33,097	32,371	0	7,947	27,640	27,640	27,640	27,640	27,640

**TOWN OF WATERFORD
GENERAL FUND
2018-2019 APPROVED BUDGET**

DEPT/AGENCY:

10135

SENIOR CITIZEN COMMISSION

LINE ITEM	DESCRIPTION	COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5	COLUMN 6	COLUMN 7	COLUMN 8	COLUMN 9
		2016/2017 ACTUAL EXPENDED	2017/2018 RTM APPROP.	2017/2018 ADDITIONAL/ TRANSFERS	ACTUAL EXPEND/ ENCUMB AS OF 1/1/18	2018/2019 DEPT/ AGENCY REQUEST	2018/2019 APPROVED BD/COMM.	2018/2019 RECOMMENDED BD OF SELECTMEN	2018/2019 RECOMMENDED BD OF FINANCE	2018/2019 RTM APPROVED
PERSONNEL COSTS										
51110	ADMINISTRATION	216,778	149,925		72,520	153,837	153,837	153,837	153,117	153,117
51210	CLERICAL/TECHNICAL	181,556	189,284		87,806	191,459	191,459	191,459	191,459	191,459
51810	OVERTIME	304	0		321	502	502	502	502	502
51635	INSTRUCTORS	4,768	14,364		3,711	13,432	13,432	13,432	13,432	13,432
51920	FICA	30,543	27,048		11,974	27,482	27,482	27,482	27,426	27,426
SUBTOTAL		433,949	380,621	0	176,332	386,712	386,712	386,712	385,936	385,936
SERVICES										
52010	ADVERTISING	0	200		0	200	200	200	200	200
52020	POSTAGE	1,406	1,632		663	1,724	1,724	1,724	1,724	1,724
52039	ADA SERVICES	0	450		0	450	450	450	450	450
52040	SVC. CONTRACTS & REPAIRS	51,037	51,925		26,616	53,423	53,423	53,423	53,423	53,423
52050	DUES, CONF & EDUCATION	185	675		405	675	675	675	675	675
52090	HEATING FUEL	7,894	8,137		2,429	8,110	8,110	8,110	8,110	8,110
52100	ELECTRICITY	29,673	29,327		14,287	30,873	30,873	30,873	30,873	30,873
52115	WATER/SEWER	2,097	2,224		755	2,234	2,234	2,234	2,234	2,234
52130	PHYSICAL EXAMINATIONS	382	430		33	980	980	980	980	980
52380	PROGRAMS	27,767	27,600		27,450	25,150	25,150	25,150	25,150	25,150
SUBTOTAL		120,441	122,600	0	72,638	123,819	123,819	123,819	123,819	123,819
MATERIALS & SUPPLIES										
53010	OFFICE SUPPLIES	229	523		42	497	497	497	497	497
53020	OTHER SUPPLIES	2,385	2,716		1,825	2,727	2,727	2,727	2,727	2,727
53070	AUTO REPAIRS	2,461	3,292		514	2,918	2,918	2,918	2,918	2,918
53090	FUELS & LUBRICANTS	6,026	8,356		5,219	8,356	8,356	8,356	8,356	8,356
SUBTOTAL		11,101	14,887	0	7,600	14,498	14,498	14,498	14,498	14,498
EQUIPMENT										
54020	FITNESS EQUIPMENT	3,500	3,904		0	5,052	5,052	5,052	5,052	5,052
54030	KITCHEN EQUIPMENT	70	170		0	170	170	170	170	170
54050	AUTOMOTIVE EQUIPMENT	819	897		724	897	897	897	897	897
SUBTOTAL		4,389	4,971	0	724	6,119	6,119	6,119	6,119	6,119
DEPARTMENT TOTAL		569,880	523,079	0	257,294	531,148	531,148	531,148	530,372	530,372

**TOWN OF WATERFORD
GENERAL FUND
2018-2019 APPROVED BUDGET**

DEPT/AGENCY: 10136 WATERFORD PUBLIC LIBRARY

LINE ITEM	DESCRIPTION	COLUMN 1 2016/2017 ACTUAL EXPENDED	COLUMN 2 2017/2018 RTM APPROP.	COLUMN 3 2017/2018 ADDITIONAL/ TRANSFERS	COLUMN 4 ACTUAL EXPEND/ ENCUMB AS OF 1/1/18	COLUMN 5 2018/2019 DEPT/ AGENCY REQUEST	COLUMN 6 2018/2019 APPROVED BD/COMM.	COLUMN 7 2018/2019 RECOMMENDED BD OF SELECTMEN	COLUMN 8 2018/2019 RECOMMENDED BD OF FINANCE	COLUMN 9 2018/2019 RTM APPROVED
PERSONNEL COSTS										
51110	ADMINISTRATION	188,254	102,104		50,690	109,692	109,692	109,692	109,692	109,692
51210	CLERICAL/TECHNICAL	597,843	645,721		300,626	665,281	665,281	665,281	665,281	665,281
51220	CUSTODIAL-MAINTENANCE	68,288	79,360		33,470	79,802	79,802	79,802	79,802	79,802
51810	OVERTIME-SUNDAY	7,473	7,500		3,101	7,500	7,500	7,500	7,500	7,500
51910	FRINGE BENEFITS	1,215	5,832		0	6,235	6,235	6,235	3,118	3,118
51920	FICA	64,097	64,300		28,972	66,441	66,441	66,441	66,203	66,203
SUBTOTAL		927,170	904,817	0	416,859	934,951	934,951	934,951	931,596	931,596
SERVICES										
52020	POSTAGE	403	450		124	400	400	400	400	400
52040	SERVICE CONT.& REPAIRS	16,401	21,805		19,310	21,805	21,805	21,805	21,805	21,805
52070	REIMBURSABLE EXPENSE	634	700		153	675	675	675	675	675
52090	FUEL OIL	6,161	7,031		7,031	7,850	7,850	7,850	7,850	7,850
52100	ELECTRICITY	31,793	34,800		20,838	36,625	36,625	36,625	36,625	36,625
52110	WATER	929	915		465	915	915	915	915	915
52120	SEWER	930	920		246	920	920	920	920	920
SUBTOTAL		57,251	66,621	0	48,167	69,190	69,190	69,190	69,190	69,190
MATERIALS & SUPPLIES										
53010	OFFICE SUPPLIES	4,000	4,000		2,754	4,000	4,000	4,000	4,000	4,000
53020	OTHER SUPPLIES	3,994	4,000		1,863	4,000	4,000	4,000	4,000	4,000
SUBTOTAL		7,994	8,000	0	4,617	8,000	8,000	8,000	8,000	8,000
EQUIPMENT										
54160	BOOKS/RELATED MATERIAL	44,999	45,000		44,696	45,000	45,000	45,000	45,000	45,000
SUBTOTAL		44,999	45,000	0	44,696	45,000	45,000	45,000	45,000	45,000
DEPARTMENT TOTAL		1,037,414	1,024,438	0	514,339	1,057,141	1,057,141	1,057,141	1,053,786	1,053,786

**TOWN OF WATERFORD
GENERAL FUND
2018-2019 APPROVED BUDGET**

DEPT/AGENCY: 10137 RECREATION & PARKS COMMISSION

LINE ITEM	DESCRIPTION	COLUMN 1 2016/2017 ACTUAL EXPENDED	COLUMN 2 2017/2018 RTM APPROP.	COLUMN 3 2017/2018 ADDITIONAL/ TRANSFERS	COLUMN 4 ACTUAL EXPEND/ ENCUMB AS OF 1/1/18	COLUMN 5 2018/2019 DEPT/ AGENCY REQUEST	COLUMN 6 2018/2019 APPROVED BD/COMM.	COLUMN 7 2018/2019 RECOMMENDED BD OF SELECTMEN	COLUMN 8 2018/2019 RECOMMENDED BD OF FINANCE	COLUMN 9 2018/2019 RTM APPROVED
	PERSONNEL COSTS									
51110	ADMINISTRATION	175,438	171,370		84,832	183,192	183,192	183,192	183,192	183,192
51210	CLERICAL/TECHNICAL	85,448	81,166		39,846	80,741	80,741	80,741	80,741	80,741
51220	CUSTODIAL	14,081	16,941		7,471	16,267	16,267	16,267	16,267	16,267
51610	PARKS MAINTENANCE	302,852	344,277		153,174	349,290	349,290	349,290	349,290	349,290
51620	RECREATION PROGRAMS	292,565	315,323		171,307	322,594	322,594	322,594	322,594	322,594
51630	SUMMER JOBS FOR MINORS	13,726	17,847		16,077	20,621	20,621	20,621	20,621	20,621
51810	OVERTIME	19,620	26,252		8,953	27,212	27,212	27,212	27,212	27,212
51910	FRINGE BENEFITS	9,996	8,340		2,550	7,167	7,167	7,167	7,167	7,167
51920	FICA	67,984	75,086		36,118	77,042	77,042	77,042	77,042	77,042
	SUBTOTAL	981,710	1,056,602	0	520,328	1,084,126	1,084,126	1,084,126	1,084,126	1,084,126
	SERVICES									
52010	ADVERTISING	980	1,195		362	2,660	2,660	2,660	2,660	2,660
52020	POSTAGE	6,040	6,400		2,053	6,400	6,400	6,400	6,400	6,400
52040	SERVICE CONTRACTS & REPAIRS	49,971	49,823		26,205	51,821	51,821	51,821	51,821	51,821
52050	DUES, CONF., & EDUCATION	1,940	3,555		1,399	3,555	3,555	3,555	3,555	3,555
52070	REIMBURSABLE EXPENSE	0	150		0	150	150	150	150	150
52080	TELEPHONE	3,565	3,680		1,307	3,680	3,680	3,680	3,680	3,680
52206	WATERFORD WEEK SUBSIDY	4,750	4,750		5,420	4,750	4,750	4,750	4,750	4,750
52380	PROGRAMS	49,373	47,510		23,436	47,510	47,510	47,510	47,510	47,510
52390	CO-SPONSORED PROGRAMS	41,549	41,549		22,716	41,549	41,549	41,549	41,549	41,549
52420	MAINTENANCE OF PROPERTY	149,245	139,534		81,247	143,345	143,345	143,345	143,345	143,345
	SUBTOTAL	307,413	298,146	0	164,145	305,420	305,420	305,420	305,420	305,420
	MATERIALS & SUPPLIES									
53010	OFFICE SUPPLIES	1,261	1,363		535	1,363	1,363	1,363	1,363	1,363
53020	OTHER SUPPLIES	28,670	27,403		13,145	27,705	27,705	27,705	27,705	27,705
53080	MAINTENANCE OF VEHICLES	19,577	20,750		7,772	20,750	20,750	20,750	20,750	20,750
53090	FUELS & LUBRICANTS	13,132	15,630		8,146	17,010	17,010	17,010	17,010	17,010
	SUBTOTAL	62,640	65,146	0	29,598	66,828	66,828	66,828	66,828	66,828
	EQUIPMENT									
54020	EQUIPMENT	11,713	8,004		4,116	5,052	5,052	5,052	5,052	5,052
	SUBTOTAL	11,713	8,004	0	4,116	5,052	5,052	5,052	5,052	5,052
	DEPARTMENT TOTAL	1,363,476	1,427,898	0	718,187	1,461,426	1,461,426	1,461,426	1,461,426	1,461,426

**TOWN OF WATERFORD
GENERAL FUND
2018-2019 APPROVED BUDGET**

DEPT/AGENCY: 10146 COMMUNITY USE OF SCHOOLS

LINE ITEM	DESCRIPTION	COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5	COLUMN 6	COLUMN 7	COLUMN 8	COLUMN 9
		2016/2017 ACTUAL EXPENDED	2017/2018 RTM APPROP.	2017/2018 ADDITIONAL/ TRANSFERS	ACTUAL EXPEND/ ENCUMB AS OF 1/1/18	2018/2019 DEPT/ AGENCY REQUEST	2018/2019 APPROVED BD/COMM.	2018/2019 RECOMMENDED BD OF SELECTMEN	2018/2019 RECOMMENDED BD OF FINANCE	2018/2019 RTM APPROVED
MISCELLANEOUS										
52391	COMMUNITY USE OF SCHOOLS	356,705	344,504	0	344,504	258,378	258,378	258,378	258,378	258,378
SUBTOTAL		356,705	344,504	0	344,504	258,378	258,378	258,378	258,378	258,378
DEPARTMENT TOTAL		356,705	344,504	0	344,504	258,378	258,378	258,378	258,378	258,378

**TOWN OF WATERFORD
GENERAL FUND
2018-2019 APPROVED BUDGET**

DEPT/AGENCY: 10160 EDUCATION

LINE ITEM	DESCRIPTION	COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5	COLUMN 6	COLUMN 7	COLUMN 8	COLUMN 9
		2016/2017 ACTUAL EXPENDED	2017/2018 RTM APPROP.	2017/2018 ADDITIONAL/ TRANSFERS	ACTUAL EXPEND/ ENCUMB AS OF 4/30/18	2018/2019 DEPT/ AGENCY REQUEST	2018/2019 APPROVED BD/COMM.	2018/2019 RECOMMENDED BD OF SELECTMEN	2018/2019 RECOMMENDED BD OF FINANCE	2018/2019 RTM APPROVED
EDUCATION										
59901	EDUCATION	45,834,596	47,287,524	0	36,648,223	48,306,332	48,306,332	48,306,332	48,306,332	48,306,332
SUBTOTAL		45,834,596	47,287,524	0	36,648,223	48,306,332	48,306,332	48,306,332	48,306,332	48,306,332
DEPARTMENT TOTAL		45,834,596	47,287,524	0	36,648,223	48,306,332	48,306,332	48,306,332	48,306,332	48,306,332

EXECUTIVE SUMMARY**\$48,306,332**

Account Groups	Actual 2016-17	Budget 2017-18	Proposed 2018-19	\$ Increase (Decrease)	% Increase (Decrease)
Instructional Salaries	23,168,220	23,998,775	24,309,955	311,179	1.30%
Support Salaries	5,631,626	5,864,004	6,098,088	234,083	3.99%
Employee Benefits	6,999,603	7,308,367	7,589,171	280,804	3.84%
Contracted Services	1,303,674	1,550,361	1,743,187	192,826	12.44%
Transportation	2,278,303	2,221,828	2,283,788	61,960	2.79%
Insurance	254,167	274,162	256,042	-18,120	-6.61%
Communications	95,560	93,003	97,446	4,443	4.78%
Tuition	2,373,465	2,534,983	2,363,413	-171,570	-6.77%
Other Purchased Services	220,835	203,907	240,905	36,998	18.14%
Instructional Supplies	675,009	666,909	710,364	43,455	6.52%
Operation & Maintenance of Buildings	1,979,029	1,923,811	1,955,354	31,543	1.64%
Textbooks/Library Books/ Other Supplies	430,832	381,869	384,734	2,865	0.75%
Equipment	383,410	238,997	244,763	5,766	2.41%
Dues & Fees	40,865	26,548	29,122	2,574	9.70%
Totals	45,834,596	47,287,524	48,306,332	1,018,808	2.15%

**TOWN OF WATERFORD
GENERAL FUND
2018-2019 APPROVED BUDGET**

DEPT/AGENCY:

10138

CURRENT YEAR CAPITAL IMPROVEMENTS

LINE ITEM	DESCRIPTION	COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5	COLUMN 6	COLUMN 7	COLUMN 8	COLUMN 9
		2016/2017 ACTUAL EXPENDED	2017/2018 RTM APPROP.	2017/2018 ADDITIONAL/ TRANSFERS	ACTUAL EXPEND/ ENCUMB AS OF 4/30/18	2018/2019 DEPT/ AGENCY REQUEST	2018/2019 APPROVED BD/COMM.	2018/2019 RECOMMENDED BD OF SELECTMEN	2018/2019 RECOMMENDED BD OF FINANCE	2018/2019 RTM APPROVED
BOARD OF SELECTMEN:										
55738	FLEET MANAGEMENT PLAN	1,250,000	1,250,000		1,250,000	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000
55797	ADA COMPLIANCE	20,000	0		0	0	0	0	0	0
SUBTOTAL BD. OF SELECTMEN		1,270,000	1,250,000	0	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000
INFORMATION TECHNOLOGY										
55805	HARDWARE REFRESH		24,111		24,111	25,580	25,580	25,580	25,580	25,580
55806	MICROSOFT OFFICE 2016		55,000		55,000	0	0	0	0	0
55807	GIS UPGRADE		50,000		50,000	0	0	0	0	0
55823	MICROSOFT EMAIL SYSTEM SOFTWARE WITH WINDOW SERVER					29,550	29,550	29,550	29,550	29,550
55824	MICROSOFT WINDOWS SERVER/EXCHANGE 2016 (PHYSICAL SERVER FOR EMAIL)					15,201	15,201	15,201	15,201	15,201
55831	REC TRAC SOFTWARE					18,500	18,500	18,500	18,500	18,500
55833	SAN (STORAGE AREA NETWORK)					42,000	42,000	42,000	42,000	42,000
SUBTOTAL INFORMATION TECHNOLOGY:		0	129,111	0	129,111	130,831	130,831	130,831	130,831	130,831
POLICE DEPARTMENT										
55798	IN-CAR CAMERA SYSTEM	171,000	0	0	0	0	0	0	0	0
55808	PHASE II FURNITURE & FLOORING		54,079		54,079	0	0	0	0	0
55809	47 TACTICAL VESTS (STEEL PLATED)		18,075		18,075	0	0	0	0	0
55810	47 TACTICAL HELMETS		16,027		16,027	0	0	0	0	0
55811	UPS FOR POLICE BUILDING		19,735		19,735	0	0	0	0	0
55837	INFRARED CAMERAS IN CARS					14,380	14,380	14,380	14,380	14,380
55828	PHASE III FURNITURE & FLOORING					82,799	82,799	82,799	82,799	82,799
55830	RANGE IMPROVEMENTS					14,000	14,000	14,000	14,000	14,000
SUBTOTAL POLICE DEPARTMENT		171,000	107,916	0	107,916	111,179	111,179	111,179	111,179	111,179
FIRE DEPARTMENT										
55812	FIRE SERVICES-SCBA UPGRADE PROGRAM		100,000		100,000	140,000	140,000	140,000	140,000	140,000
55813	JORDAN - FIRE ESCAPE REPLACEMENT		25,000		25,000	0	0	0	0	0
55814	COHANZIE - FIRE ESCAPE REPLACEMENT		25,000		25,000	0	0	0	0	0
SUBTOTAL FIRE DEPARTMENT		0	150,000	0	150,000	140,000	140,000	140,000	140,000	140,000

**TOWN OF WATERFORD
GENERAL FUND
2018-2019 APPROVED BUDGET**

DEPT/AGENCY:

10138

CURRENT YEAR CAPITAL IMPROVEMENTS

LINE ITEM	DESCRIPTION	COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5	COLUMN 6	COLUMN 7	COLUMN 8	COLUMN 9
		2016/2017 ACTUAL EXPENDED	2017/2018 RTM APPROP.	2017/2018 ADDITIONAL/ TRANSFERS	ACTUAL EXPEND/ ENCUMB AS OF 4/30/18	2018/2019 DEPT/ AGENCY REQUEST	2018/2019 APPROVED BD/COMM.	2018/2019 RECOMMENDED BD OF SELECTMEN	2018/2019 RECOMMENDED BD OF FINANCE	2018/2019 RTM APPROVED
PUBLIC WORKS										
55799	BLOOMINGDALE RD - RECLAIM & REPAVE	139,800	0	0	0	0	0	0	0	0
55801	NORTH ROAD - MILL & OVERLAY	136,700	0	0	0	0	0	0	0	0
55802	GLENWOOD AVENUE BRIDGE	85,000	0	0	0	0	0	0	0	0
55819	UST REPLACEMENT		425,000		425,000	0	0	0	0	0
55815	MILL & PAVE KENYON ROAD		133,875	0	133,875	0	0	0	0	0
55816	MILL & PAVE LOWER BARTLETT ROAD		97,913		97,913	0	0	0	0	0
54050	MECHANIC LIFTS		28,278	0	28,278	0	0	0	0	0
55817	MILL & PAVE QUAKER LANE		46,760	0	46,760	0	0	0	0	0
55825	MILL & PAVE MULLEN HILL					198,859	198,859	198,859	198,859	198,859
55826	MILL & PAVE MYROCK AVE					112,617	112,617	112,617	112,617	112,617
55827	MILL & PAVE STONEHEIGHTS RD					105,894	105,894	105,894	105,894	105,894
55832	RECLAIM & PAVE WESTWOOD/WEST NECK					181,216	181,216	181,216	181,216	181,216
SUBTOTAL PUBLIC WORKS		361,500	731,826	0	731,826	598,586	598,586	598,586	598,586	598,586
MUNICIPAL BUILDINGS MAINTENANCE										
55803	PARKING LOT - POLICE/YSB	300,000	195,320	0	195,320	0	0	0	0	0
55829	POLICE & PUBLIC SAFETY HVAC STUDIES					14,000	14,000	14,000	14,000	14,000
55834	TOWN HALL FIRE SYSTEM					72,000	72,000	72,000	72,000	72,000
55836	YSB FIRE SYSTEM					38,000	38,000	38,000	38,000	38,000
SUBTOTAL MUNICIPAL BUILDINGS MAINTENANCE		300,000	195,320	0	195,320	124,000	124,000	124,000	124,000	124,000
UTILITY COMMISSION										
55804	GENERAL PROPERTY MANAGEMENT - ROOF REPLACEMENT MAIN BLDG	49,664							0	0
55821	IN-LINE WASTEWATER SOLIDS GRINDERS					85,000	85,000	85,000	85,000	85,000
SUBTOTAL UTILITY COMMISSION:		49,664	0	0	0	85,000	85,000	85,000	85,000	85,000
RECREATION & PARKS										
55835	VETERAN'S FIELD IRRIGATION					13,700	13,700	13,700	13,700	13,700
55822	LEARY PARK IRRIGATION					47,300	47,300	47,300	47,300	47,300
55838	CHILDREN'S PLAYGROUND					25,000	25,000	25,000	25,000	25,000
55820	FIRE APPARATUS ACCESS ROAD REPAIR - EUGENE O'NEILL					14,250	14,250	14,250	14,250	14,250
SUBTOTAL RECREATION & PARKS:		0	0	0	0	100,250	100,250	100,250	100,250	100,250
BOARD OF EDUCATION				49						

DEPT/AGENCY:	10138	CURRENT YEAR CAPITAL IMPROVEMENTS
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**TOWN OF WATERFORD
GENERAL FUND
2018-2019 APPROVED BUDGET**

DEPT/AGENCY:

10140

TRANSFERS TO CAPITAL AND NON-RECURRING EXPENDITURE FUND

LINE ITEM	DESCRIPTION	COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5	COLUMN 6	COLUMN 7	COLUMN 8	COLUMN 9
		2016/2017 ACTUAL EXPENDED	2017/2018 RTM APPROP.	2017/2018 ADDITIONAL/ TRANSFERS	ACTUAL EXPEND/ ENCUMB AS OF 1/1/18	2018/2019 DEPT/ AGENCY REQUEST	2018/2019 APPROVED BD/COMM.	2018/2019 RECOMMENDED BD OF SELECTMEN	2018/2019 RECOMMENDED BD OF FINANCE	2018/2019 RTM APPROVED
ASSESSOR										
57639	REVALUATION	75,000	75,000	0	75,000	75,000	75,000	75,000	75,000	75,000
SUBTOTAL ASSESSOR:		75,000	75,000	0	75,000	75,000	75,000	75,000	75,000	75,000
INFORMATION TECHNOLOGY										
57790	WIFI TOWN WIDE WIRING	25,000	25,000		25,000	0	0	0	0	0
57809	CORE SWITCHES & BLADES - EOC/TOWN HALL	0	12,000		12,000	12,000	12,000	12,000	12,000	12,000
SUBTOTAL INFORMATION TECHNOLOGY:		25,000	37,000	0	37,000	12,000	12,000	12,000	12,000	12,000
POLICE DEPARTMENT										
57793	FURNITURE & FLOORING	52,000	0		0	0	0	0	0	0
SUBTOTAL POLICE DEPARTMENT		52,000	0	0	0	0	0	0	0	0
LIBRARY										
57810	HVAC SYSTEMS REVIEW	0	10,000		10,000	0	0	0	0	0
SUBTOTAL LIBRARY		0	10,000	0	10,000	0	0	0	0	0
FIRE SERVICES										
57777	FIRE SERVICE - SCBA UPGRADE PROGRAM	150,000	0		0	0	0	0	0	0
57779	COHANZIE RESCUE TRUCK EQUIPMENT	20,000	0		0	0	0	0	0	0
57791	JORDAN - TRAFFIC LIGHT UPGRADE	25,000	0		0	0	0	0	0	0
57792	OSWEGATCHIE - BUILDING RENOVATIONS	250,000	2,000,000		2,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
57825	FIRE DEPT - FIRE STATION TELEPHONE SYSTEM					55,000	55,000	55,000	55,000	55,000
57826	FIRE DEPT - HYDRAULIC EQUIPMENT					50,000	50,000	50,000	50,000	50,000
57811	GOSHEN RESTROOM RENOVATIONS	0	50,000		50,000	0	0	0	0	0
SUBTOTAL FIRE SERVICES:		445,000	2,050,000	0	2,050,000	1,105,000	1,105,000	1,105,000	1,105,000	1,105,000
EMERGENCY MANAGEMENT										
57794	MOBILE & PORTABLE RADIO REPLACEMENT PROGRAM	250,195	250,000	0	250,000	213,447	213,447	213,447	213,447	213,447
SUBTOTAL EMERGENCY MANAGEMENT:		250,195	250,000	0	250,000	213,447	213,447	213,447	213,447	213,447

**TOWN OF WATERFORD
GENERAL FUND
2018-2019 APPROVED BUDGET**

DEPT/AGENCY:

10140

TRANSFERS TO CAPITAL AND NON-RECURRING EXPENDITURE FUND

LINE ITEM	DESCRIPTION	COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5	COLUMN 6	COLUMN 7	COLUMN 8	COLUMN 9
		2016/2017 ACTUAL EXPENDED	2017/2018 RTM APPROP.	2017/2018 ADDITIONAL/ TRANSFERS	ACTUAL EXPEND/ ENCUMB AS OF 1/1/18	2018/2019 DEPT/ AGENCY REQUEST	2018/2019 APPROVED BD/COMM.	2018/2019 RECOMMENDED BD OF SELECTMEN	2018/2019 RECOMMENDED BD OF FINANCE	2018/2019 RTM APPROVED
RECREATION & PARKS										
57795	WBP CAUSEWAY BRIDGE	50,000	0		0	0	0	0	0	0
57796	TENNIS COURT SURFACE REPAIRS	27,800	0	0	0	0	0	0	0	0
57797	BABE RUTH BACKSTOP REPLACEMENT	11,000	0	0	0	0	0	0	0	0
57798	CHILDREN'S PLAYGROUND CIVIC TRIANGLE 1 (FUNDING OFFSET OF \$11,000 AVAILABLE)	33,715	0	0	0	0	0	0	0	0
57824	WATERFORD BEACH PARK CAUSEWAY BRIDGE(FABRICATION & INSTALLATION)	0	279,000		279,000	0	0	0	0	0
57813	WATERFORD LITTLE LEAGUE BLEACHER REPLACEMENT	0	27,678		27,678	0	0	0	0	0
SUBTOTAL REC & PARKS		122,515	306,678	0	306,678	0	0	0	0	0
PUBLIC WORKS:										
57799	UST REPLACEMENT	330,000	0		0	0	0	0	0	0
57800	GALLUP LANE RECLAIM/REPAVE	440,950	0		0	0	0	0	0	0
57695	MUNICIPAL COMPLEX RENOVATIONS		9,000,000		9,000,000	0	0	0	0	0
57814	MILL & REPAVE RICHARDS GROVE ROAD		105,090		105,090	0	0	0	0	0
57829	MILL & PAVE PEPPERBOX ROAD					202,804	202,804	202,804	202,804	202,804
57815	REDESIGN/RECONSTRUCT GARDINERS WOOD ROAD (DESIGN/PERMITTING)\		287,000		287,000	0	0	0	0	0
SUBTOTAL PUBLIC WORKS		770,950	9,392,090	0	9,392,090	202,804	202,804	202,804	202,804	202,804

**TOWN OF WATERFORD
GENERAL FUND
2018-2019 APPROVED BUDGET**

DEPT/AGENCY: 10140 TRANSFERS TO CAPITAL AND NON-RECURRING EXPENDITURE FUND

		COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5	COLUMN 6	COLUMN 7	COLUMN 8	COLUMN 9
		2016/2017 ACTUAL EXPENDED	2017/2018 RTM APPROP.	2017/2018 ADDITIONAL/ TRANSFERS	ACTUAL EXPEND/ ENCUMB AS OF 1/1/18	2018/2019 DEPT/ AGENCY REQUEST	2018/2019 APPROVED BD/COMM.	2018/2019 RECOMMENDED BD OF SELECTMEN	2018/2019 RECOMMENDED BD OF FINANCE	2018/2019 RTM APPROVED
LINE ITEM	DESCRIPTION									
UTILITIES COMMISSION:										
57802	FORCE MAIN AIR RELEASE VALVES - EVALUATE & REPLACE	17,000	13,000		13,000	13,000	13,000	13,000	13,000	13,000
57816	OLD NORWICH PS (STATION REHAB)		100,000		100,000	475,000	475,000	475,000	475,000	475,000
57817	WASTEWATER PUMP STATIONS -FLOOD PROTECTION		100,000		100,000	100,000	100,000	100,000	100,000	100,000
SUBTOTAL UTILITIES COMMISSION		17,000	213,000	0	213,000	588,000	588,000	588,000	588,000	588,000
MUNICIPAL BUILDINGS MAINTENANCE										
57803	TOWN HALL HVAC SYSTEM	722,500	0		0	0	0	0	0	0
57804	YSB HVAC	260,000	0		0	0	0	0	0	0
57805	YSB FLOORING	70,000	0		0	0	0	0	0	0
57818	TOWN HALL FLOORING		245,000		245,000	0	0	0	0	0
57819	YSB ROOF REPLACEMENT		45,000		45,000	0	0	0	0	0
SUBTOTAL MUNICIPAL BUILDINGS MAINTENANCE		1,052,500	290,000	0	290,000	0	0	0	0	0

**TOWN OF WATERFORD
GENERAL FUND
2018-2019 APPROVED BUDGET**

DEPT/AGENCY:

10140

TRANSFERS TO CAPITAL AND NON-RECURRING EXPENDITURE FUND

LINE ITEM	DESCRIPTION	COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5	COLUMN 6	COLUMN 7	COLUMN 8	COLUMN 9
		2016/2017 ACTUAL EXPENDED	2017/2018 RTM APPROP.	2017/2018 ADDITIONAL/ TRANSFERS	ACTUAL EXPEND/ ENCUMB AS OF 1/1/18	2018/2019 DEPT/ AGENCY REQUEST	2018/2019 APPROVED BD/COMM.	2018/2019 RECOMMENDED BD OF SELECTMEN	2018/2019 RECOMMENDED BD OF FINANCE	2018/2019 RTM APPROVED
BOARD OF EDUCATION										
57806	CLMS ENTRANCE MODIFICATION (SECURITY)	47,000	0		0	0	0	0	0	0
57807	INSTALL VIRTUAL MAIN SERVER	150,000	0		0	0	0	0	0	0
57808	REPLACE DVR SECURITY CAMERA	30,000	0		0	0	0	0	0	0
57820	WHS - TURF FIELD AND TRACK		150,000		150,000	100,000	100,000	100,000	100,000	100,000
57821	CLMS GLYCOL SYSTEM REPLACEMENT		16,000		16,000	0	0	0	0	0
57822	IT LEARNING BOARDS-END OF LIFE		200,000		200,000	200,000	200,000	200,000	200,000	200,000
57823	IT SECURITY DVR CAMERAS		30,000		30,000	0	0	0	0	0
57827	IT VITUAL DESKTOP MAIN PROCESSOR					150,000	150,000	150,000	150,000	150,000
57828	QH-10 YR RETRO COMMISSIONING					30,000	30,000	30,000	30,000	30,000
SUBTOTAL BOARD OF EDUCATION		227,000	396,000	0	396,000	480,000	480,000	480,000	480,000	480,000
DEPARTMENT TOTAL		3,037,160	13,019,768	0	13,019,768	2,676,251	2,676,251	2,676,251	2,676,251	2,676,251
LESS: GRANTS/OTHER REVENUE										
	DEBT SERVICE		11,000,000		11,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
	LOCIP		105,090		105,090	202,804	202,804	202,804	202,804	202,804
	FEDERAL/STATE GRANTS		287,000		287,000	0	0	0	0	0
	GRANT - CHILDREN'S PLAYGROUND	11,000	0		0		0	0	0	0
	UNDESIGNATED FUND BALANCE	1,163,450	290,000		290,000		0	0	0	0
TOTAL FUNDING OFFSETS		1,174,450	11,682,090	0	11,682,090	1,202,804	1,202,804	1,202,804	1,202,804	1,202,804
TOTAL GENERAL FUND APPROPRIATION		1,862,710	1,337,678	0	1,337,678	1,473,447	1,473,447	1,473,447	1,473,447	1,473,447

0

**TOWN OF WATERFORD
GENERAL FUND
2018-2019 APPROVED BUDGET**

DEPT/AGENCY:

10139

DEBT SERVICE

LINE ITEM	DESCRIPTION	COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5	COLUMN 6	COLUMN 7	COLUMN 8	COLUMN 9
		2016/2017 ACTUAL EXPENDED	2017/2018 RTM APPROP.	2017/2018 ADDITIONAL/ TRANSFERS	ACTUAL EXPEND/ ENCUMB AS OF 1/1/18	2018/2019 DEPT/ AGENCY REQUEST	2018/2019 APPROVED BD/COMM.	2018/2019 RECOMMENDED BD OF SELECTMEN	2018/2019 RECOMMENDED BD OF FINANCE	2018/2019 RTM APPROVED
PRINCIPAL & INTEREST										
56023	QHES BOND PRINCIPAL	450,000	450,000	0	450,000	0	0	0	0	0
56024	QHES BOND INTEREST	191,500	180,250	(174,625)	5,625	0	0	0	0	0
56025	OSWEGATCHIE PRINCIPAL	740,000	740,000	0	740,000	740,000	740,000	740,000	740,000	740,000
56026	OSWEGATCHIE INTEREST	346,669	324,469	(254,494)	69,975	55,175	55,175	55,175	55,175	55,175
56027	GREAT NECK BOND PRINCIPAL	750,000	750,000	0	750,000	850,000	850,000	850,000	850,000	850,000
56028	GREAT NECK BOND INTEREST	359,250	344,250	0	344,250	329,250	329,250	329,250	329,250	329,250
56029	HIGH SCHOOL BOND PRINCIPAL	1,335,000	1,550,000	0	1,550,000	1,550,000	1,550,000	1,550,000	1,550,000	1,550,000
56032	HIGH SCHOOL BOND INTEREST	1,000,495	942,795	(139,960)	782,795	720,795	720,795	720,795	720,795	720,795
56033	SCHOOLS ISSUE OF 2014 PRINCIPAL	640,000	650,000	0	650,000	725,000	725,000	725,000	725,000	725,000
56034	SCHOOLS ISSUE OF 2014 INTEREST	527,169	507,969	0	507,969	488,469	488,469	488,469	488,469	488,469
56035	2014 BOND REFUNDING - PRINCIPAL	670,000	655,000	0	655,000	825,000	825,000	825,000	825,000	825,000
56036	2014 BOND REFUNDING - INTEREST	373,725	353,850	0	353,850	323,400	323,400	323,400	323,400	323,400
56037	2017 BOND REFUNDING - PRINCIPAL	0	0	185,000	185,000	330,000	330,000	330,000	330,000	330,000
		0	0	384,079	384,078	648,350	648,350	648,350	648,350	648,350
DEPARTMENT TOTAL		7,383,808	7,448,583	0	7,428,542	7,585,439	7,585,439	7,585,439	7,585,439	7,585,439